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ML

1906

File No 411 of 1906

SL No - 1 - to 8, 10
15, to 22, 24, 3

1986

Previous references
Mol 411-86 9/14
Mol 84-85 1/2/4
Mol 84-97 1-10-

Later references.
Mol 411-06 (33-35)
Mol 128-14 B 85203 June 1915

1906-13 (Municipal,

File No 411 of 1906
Serial Nos. 1 to 8 10 15 to 22, 29-32

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 1-8 10 15-22 & 29-32

Part B for Feb 1913

SUBJECT

Draft municipal Accounts Manual

To the Comptroller no 7269 D 22/2/07 Requesting him to frame a set of rules for the proper maintenance and audit of accounts in all the municipalities of the State
Govt Order no 5045/Ad/Misc 14. states that the work will be taken in hand in view of the Bombay Code and that the Madras Municipal Code may be adopted. that the audit of the two ~~of~~ sets of accounts may be decentralised but that in case of the smaller municipalities it would be better to continue the present system and that the Dy. Commrs Distts may be asked to inspect and check the ...

G. R. S. 58

In the Comptroller's ...

the ... rules for the maintenance of accounts of ...

... by municipal councils prepared by this office

4 ... do. no 104 & 23/8/09 forwards the draft of the ...

... of municipal accounts manual and states that if the

... of a regular local audit department

... mentioned the manual entitled "The Mysore Muni

... accounts manual" will have to be framed.

5 do. no 5002 & 10/12/09 returns the draft municip

... accounts manual for revision so as to be of general

... application to all the cities and for inserting the

... rules and forms relating to octroi

6 from do. no 5224/A & 522 & 25/2/11 submits the

... revised draft of the Mysore municipal accounts manu

... and requests early sanction for its being printed.

7 from do 564/A.U.D 546 & 23/3/12 states that the

... only printing of the manual is necessary and suggests

... that if the manual requires further consideration

... the matter may be considered by appointing a

... small committee.

8 do. the Deputy Comrs of Dists and the Superintendent Bangalore

... no 7561-70 & 11/4/12 accords general approval to the

... draft municipal Accounts Code and forms and directs

... that ~~they may~~ they may be printed and circulated

... among the Deputy Comrs whose criticisms

... may ~~will~~ be considered at a Conference.

10 do the Comptroller 7947 & 27/4/12. Returns the

... prefatory note to the municipal Accounts manual

... for being printed along with the municipal

... Account Code.

11 from do. no 7538 & 30/7/12 forwards ten printed

... copies of the manual and states that Capt. Hosur

[. R. S. 11]

1906-07

GENERAL AND REVENUE SECRETARIAT

(Mb.)

NOTES.

File. No 44-01

FILE HEADING

~~Audit of~~ Municipal Accounts

rom

No	Dated	Received

ary No.	Enclos.	Spare Copies	Serial No

BRIEF ABSTRACT OF LETTER

NOTES AND ORDERS

The question is whether the present arrangement of auditing Municipal Chargs at the expense of Government should continue after the new Municipal Regulation comes into force. So far as the present system goes

res—First sheet.

MGCPB—30,000—17-2-0.

Serial No

the municipalities are all required to submit their monthly cash transactions with vouchers to the Comptroller for audit and record in his office. The Comptroller has thus control over disbursements only, and not also over receipts.

2 This question of the municipal audit was placed before the Government by the present Comptroller who, while submitting the audit report of the Bangalore City Municipal Accounts and a set of draft rules for the proper maintenance of accounts called for in G O No 728-9 / L.B 84-97 dated the 28th July 1902, observed that "nowhere in British India are municipal accounts audited in a Govt account office" and "that if it is "the intention of Govt to continue "this arrangement after the new Regu-"lations are passed, the proposed ac-"count rules would be materially different "from what they would be if the Bombay "system is introduced in its entirety"

rules provides maintenance system of the Comptroller in the

3 In G P No 5812 / Mil (84-03) dated the 1st Decr 1903, Govt [illegible]

Note—Continued

Serial No.

system of auditing accounts in the Comptroller's office might continue till the new Municipal Regulation was promulgated, and the draft rules were returned to him for consideration thereafter and submission to Govt for orders. No orders were passed at the time on his suggestion of consulting the Bangalore President as regards the suitability of these rules.

As the new Regulation is based on the Bombay Dist: Municipalities Act, may the Comptroller be requested to frame rules for the maintenance of Municipal Accounts in the City and other Municipal Councils hereafter and for their audit in accordance with the system obtaining in the Bombay Presidency?

After receipt of such answer rules, it may be printed and circulated among the Presidents of Municipal Councils for opinion and the matter decided upon finally thereafter. Draft submitted to the 1st Commissioner

6/12/1906

6/12 — 14/12/1906

NOTE—Contn. sheet

G S S 12]
General and Revenue Secretariat.

M C File No 411 of 190 6

Serial No. 1

To the Comptroller No 7269 dy 22-2 1907

Requests the Compltr to frame a set of rules following the system prevailing in the District Munsiffs in the Bombay Presidency but with such additions and alterations as he may consider desirable for the proper maintenance and audit of accounts in all the Munsiffs including the cities of Bangalore & Mysore, and states that on receipt of draft rules the question whether or not the present system of auditing Munsif accounts at the expense of Govt should continue will be decided

From the Comptroller No 5045 BAR 814 dy 14 3 1907

With reference to 8C 1 states that a copy of the Code dealing with Bombay procedure has been ordered and on receipt of the same the work of framing the required set of Rules will be taken on hand

7 We may wait for about a month and a half - end of April 1907 - and then

Note—Contn sheet

General and Revenue Secretariat

Int File No 411 of 1906

Serial No

then received the Comptroller if we do not hear from him in the meanwhile.

to issue on 20/4/07.

HH/Sd 8 Yes Evenderline. 23/3

18/3/1907

2 From the Comptroller to the Govt of H H the Maharaja of Mysore. No 990 & 15 5 1907

With reference to 81 1 State, that the Bombay Govt have not yet issued the Municipal Account ~~Accounts~~ Code, & that the Madras Municipal Account Code which is very well adapted for the accounts of the Mulkhs in Southern India may be adopted & as regards the audit of Municipal Accounts, opines that the audit of the accounts of the inferior Mulkhs may be decentralised but that in the case of the smaller Mulkhs it would be better to continue the present system with this difference that

Note—Contn sheet

Serial No

that the Dy Commrs of Defs-bury be asked to provide for a system of inspection & check of the receipts accounts, & send annual reports of such inspection & check to Govt thro' the Compt.

9 The Comptroller may be requested to draft the Municipal Account Code on the lines of the Madras Municipal Account Code. But this Code does not contain rules & forms relating to Octroi duty as this duty is not levied in the ~~Madras~~ Municipalities of the Madras Presidency. So much of the rules & forms as ~~that~~ relate to Octroi may be taken from the Municipal Manual (Vol II) of the North West Provinces and Oudh

10 It is understood that the Municipal Council of the Bangalore City has 2 copies of the Madras Municipal Account Code.

11 With reference to the System

Serial No

of audit of the Municipal Accounts

Submitted that the ~~audit of~~ accounts of the ~~Municipalities accounts of the~~ Municipalities ~~that have been~~ ~~established~~ constituted under the Mysore Municipal Regulation shall have to be audited at least once a year by a Govt Auditor or by such agency as may be prescribed in the rules of the Municipal Councils (Vide Sec 170(1) of the Municipal Regulation). Sec 170(2) State that the Auditor or auditors shall, for the purposes their office, have access to all the accounts & other records of the Municipal Council. ~~From this it would appear that the present system of auditing the accounts in the Comptroller's Office should cease~~ If the present system be done away with, Govt may direct that the ~~Mun~~ accounts of each Municipality be audited by a Govt Auditor once a year But the present practice should

Serial No

may perhaps be ordered to be continued till the year of the Municipal Account Code.

12 If Govt decide to continue as heretofore those Municipalities which may not be constituted as such under the Regulations, the present practice of auditing the accounts in the Comptroller's Office may have to be continued in their case.

13 Submitted for orders. of the 1st Counsellor as to whether he may be asked to submit a draft of the Municipal Account Code consistent with the Municipal Regulation on the lines of the Account Code in force in the Madras Presidency and to state whether the Rules & forms now in use in the North West Provinces & Oudh relating thereto may be adopted & if so with what alterations.

HGK JH 25.5.1907

Mr. Sate bedant personal at turn - RB

RB
25/6/07

3292
27/6/07

If you are speak to me at any time - I will give complete set of the forms now in use -

Sess. Contn. shee

G.O. — 10,000 — 15-1-07

ML File No. 411 of 190 6 9

Serial No

ML 17 411-06

25 Submd to 1st Commr

May I bring up the file relating to the audit of Municipal accounts.

20/8/06

16 Smith Trimble
Jun 20 06
Another day

17 May I beg to remind the 1st Commissioner about this file - I don't think

G P H—10,000—25-1-07

Serial No

21 This file has been pending for a long time - Submitted for orders

1st (Cr) 11 11-08 [illegible]

8767
12-11-1908

22 I have gone through the Madras Municipal Government Code, (Act III of 1904) and find that it will serve as an admirable basis for a similar Code for Mysore. I would therefore ask that the draft of the latter be undertaken in lieu of the Act. The draft can afterwards be sent herewith & suggested upon in the Comptroller's opn.

23 The work may be accomplished in instalments. Chapters 1 & 5 (both inclusive) & chapters 8 & 9 are entirely the most urgent & may constitute the first instalment. [illegible] 3 Dec 08

24 Krishnaswamiengar will be deputed for this work. He should commence with Chaps VIII and IX as directed above

4.12.08 [illegible]

25 Certain draft rules prepared.

Note—Contd sheet

G.O.S—Imp.—15-1-06

Serial No.

in the Comptroller's Office are referred to in G.O. No 5812 Inl 8h 05 - 4 of the 18th December 1905 They were returned to the Comptroller with the order. Draft of a letter to the Comptroller asking for the return of these rules is submitted for approval & other orders

26 issue

17.8.09 17/7/8 17 8 09

3 To the Comptroller No 1782 & 18 8 09

Calls for the Order of the draft rules for the proper maintenance of the accounts of the Bangalore City Municipality prepared by the Comptroller's Office

4 From the Comptroller. No 1024 & 23rd August 1909

Forwards the draft of the Bangalore City Municipal Account Manual and observes that if the formation of a regular Local Audit Dept is sanctioned, a manual entitled the Mysore Municipal Accounts Manual will have to be framed which will be of general application throughout the State with suitable modifications

for

Note.—Contd. sheet.

No

for funds of different magnitude

27. The Bangalore City Account Manual prepared in the Comptroller's Office in 1904 05 is obtained and put up. This Manual is drafted on the basis of the Madras Municipal Account Code, but in its present form does not seem to be applicable to other than the City Municipalities. It is submitted that these rules may be returned to the Comptroller for revision so that they may be applicable to all the Municipalities whether small or large. The Octroi rules have not been included, probably through an oversight, — in the Madras Code there are no rules relating to Octroi as the taxation is not in ~~not~~ force in the Madras Presidency —, and they will have to be inserted. After revision the draft may be printed and circulated among the Dy Commrs and the Presidents of Municipalities

NOTE—Contn sheet

Serial No.

for opinion. The above course is submitted for consideration as the major portion of the work has been done by the Comptroller's Office. If the work is ordered to be undertaken in this Office it will be done but, it is respectfully submitted, would take much time.

28 In this connection it is submitted that the Director's order contained in para 22 supra is understood to mean that all the existing orders in Municipal Account matters should with necessary additions and alterations ~~should~~ be compiled into a ~~[illegible]~~ code on the lines of the Madras Municipal Account Code. If the Office is right in thinking so, it is necessary that one should be conversant with the existing orders if this work has to be done satisfactorily. If all the orders are collected and assorted, the drafting of

Serial No

the Code would be rendered easy. One set of the Monthly Proceedings Volumes from the beginning may be kindly ordered to be given to the clerk engaged on this work. These books will be pasted and ~~pasted to~~ ~~subdivided~~ arranged into sections, say Local Boards, Municipal, Medical etc & the matters relating to each section, bound together in convenient Vols. Such Vols will be of much use for reference.

Submitted for orders.

HM 29 I am sorry that
17.11.1906 no progress has been made though it is nearly one year now since the date of the last order directing the preparation of the Code. The Madras Municipal Account Code should be taken as the basis of our Code and the necessary alterations and modifications made with reference to the varying conditions of our Municipalities

Serial No.

and the orders passed from time to time. As some work has already been done in the direction in the Comptroller's office, I would submit for consideration whether that office may not be asked to complete the work, introducing the provisions relating to Octr. The draft may afterwards be scrutinised in this office and the opinions of Precedents also invited thereon.

30 A set of the monthly proceedings may be ordered to be placed at the disposal of the office to be dealt with in the manner suggested in the office note above.

Secy) 18.11.09

31 This may be done.

32 I agree

3/12/09

33 Please put up draft

4.12.09

338
3.12.09

Serial No.

34 Draft letter to submitted
AM 5m.j 35 Issue
7.12.1909 8.12.09 [illegible]

5 To the Comptroller No 5002 & 10.12.09
Returns the draft Mun'l Accounts Manual for revision ~~for revision~~ so as to be of general application to all the Municipalities in the State and for inserting in the Manual the rules and account forms relating to Octroi

6 From the Comptroller No 5224/P2522 dy 25.2.11
Submits a revised draft of Mysore Municipal Accounts Manual & requests early sanction for the printing and supply of the Manual, so that the new forms and registers may be introduced in the several Municipalities with effect from 1st July 1911.

36. Attention is invited to para 29 Supra. If the opinions of the Dy Commrs ~~have to be obtained~~ of respective Municipalities have to be obtained,

Serial No

the draft Manual together with the forms and the prefatory note will have to be both printed and circulated. There is hardly time to obtain the opinions of the above officers and embody the file for orders so that the Manual may be brought into force from the 1st July 1911. Orders are solicited as to the further action to be taken in the case.

MMK 80 37. It seems that it
13 3 1911 would be better if the draft is got printed and copies sent to the Presidents and Deputy Comrs and their opinion obtained. If this is considered not necessary, the draft will be scrutinised and submitted

Secy) 17 3-11 Mil

I have gone through the rules as directed and find them to be generally suitable and not in any way inconsistent with the provisions of the Regulation. Certain points however especially con-

G. R. S. 12]
General and Revenue Secretariat.

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chapters III, IV, V and IX seem to admit of discussion. It is also a question whether some of the forms are not elaborate and to what extent the forms are entirely new and whether the existing forms and accounts with suitable alterations, if any, will not serve the purpose required and the introduction of new forms is absolutely necessary.

39. I regret the delay in working up this case.

Secy) 3 11 11 Ill

(x) Serial 7. I am sorry this file has been delayed somewhat.

41 I understand that several of the forms suggested are quite new. The municipalities in the state have not yet grasped the essential points of the Mun. Regn. of 1906 and still working on the old lines. If now a new system of accounts & forms is introduced ~~the~~ much confusion will result. It is desirable to stick to existing forms wherever possible

Compln: No 564, 1848, 2, 9, 23 3 1912 Note, that the early printing of the Municipal Manual is necessary & urgent, if the Manual requires any alteration consequent on the passing of the Act, the Secretary to Government in charge of the Local Bodies & the Secretary to Government in charge of the Municipal Department are the proper authorities to issue the necessary orders. The Draft Manual should be sent to them for approval & issue of orders.

Note—Contin. sheet

Serial No.

introduce only such changes as are absolutely necessary.

42 As suggested by the Comptr, a Committee consisting of the Asst Secy to Govt, the Asst Comptr in charge of Local audit, & the Senior V. P. of the Bangalore Mint & the VP of the Myore Mint may be asked to go through the manual & submit a report as to whether it requires any changes. Govt may then pass orders & get the manual printed. The committee may be directed to meet early in April & submit a report within a month.

2nd ✓) ABB 28/3/12

43 Secy's suggestion approved. JEW 28 3 12

28/3/12

584/3 4 12

44. Sewan

45 Regarding, ABB 4/4/12
Note of the Secretary, JEW 4 12
After seeing "Having kept" —
The report was prepared as applied
-cable to Mysore, & the
Comptroller's opinion was asked & he

Note.— Contin sheet

Serial No.

one as applicable to the entire set of municipalities in the State, & when this is done fault is found on account of complication & bulk!]

46 I have gone through the Draft Code & the forms as well as I can be expected to do at this stage & I find the work admirably done – They & deserve richly deserve the ~~costly~~ commendation that the Committee has accorded to it & the responsibility for this rests with Mr Chitnavis & Mr Gan & with the Asst Secy –

47 Unless the Committee has any specific suggestion or any fundamental point to make I would accord general approval to the Draft Code & forms proposed by the Committee & sanction their being printed as quickly as possible – Copies may be distributed to Municipal Commrs & their criticisms considered at a conference at Nagpur when they assemble at Nagpur. Every assistance

Nagpur 20-[illegible]

Necessary for the Comptroller's office in this behalf should be given, the work should be forthwith expedited & the disgrace of the delay that has already accrued should be retrieved if it all can be retrieved —

48 After the report is disposed of as above directed I request that the ~~file~~ office notes on this file be brought up at Council meeting. [illegible] 5 Apr 12

49 In printing the Code the existing marginal refers should remain on the printed copy. [illegible] 5 Apr 12

50 [illegible] IV for early personal attention [illegible] 9/4/12

51 Please put up draft at once as in para 47 above, according general approval to the draft code and forms, ~~and~~ sanctioning the printing thereof, ~~and~~ ordering &

GPB—80,000— 12 8 10

G.R.S. 12]
General and Revenue Secretariat

Inl File No. 411 of 1906

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distribution to the Deputy Comm of the printed copies and stating that a conference will be held in Mysore when they assemble for the Highness' Birthday for considering their criticisms, if any -

10 · 4 · 12 Mlle

52 Draft order is submitted

53 Secy) 10 4 12 Mlle

54. 2nd C'

55 Draft appd by 2nd Cor

56 Issue

Mlle 11 4.12.

8 To the Compt, the Dy Comrs of Dists & the Supdt Govt Press. No 7561-708 11.4 1912

Accordg general approval to the Draft Mysore Agrs. Code & Forms & to sanction them being prmd as quickly as possible & circulated among Dy Comrs whose criticisms thereon will be consid-

Note—Contd sheet

Serial No

Considered at a Conference at Mysore when they assemble there for H Hs' Birthday & States that after this is done the bill be finally issued for adoption

57 With reference to para 48 instructions are solicited as to whether the file may be kept by pending the receipt of the printed copies of the Draft Municipal Account Code

HMK80
16 4 1912

58 Submitted for being brought up at a Council as directed in para 48 supra -

59 The prefatory note the municipal Account manual may also be got printed - It will be found useful in going through the manual

Secy) 18-4-12

R
all right.
24/4

24 V 16
25 4 12

G. R. S. 12]
General and Revenue Secretariat

Inl File No 411 of 1906

Serial No.

6 Draft of a letter returning to the Comptroller the Prefatory for being printed is submitted in accordance with the Secy's order in the margin of para 59 supra
AMKSD
25.4.1912 6 2 Sec

26/4/12

10 To the Comptroller No 7947 & 27 & 191
Returns the "Prefatory Note to the Mun'l Accounts Manual" ~~with the Inl Acc Co~~ for being printed along with the Inl Acc Code

62 File submitted. (Indn para 48 supra)
1 5-12

TVT
Note the yellow slip
before next meeting
1.5.12

NOTE—Contn sheet

GPB—50,000 - 12-8-16

G. R. S. 12]
General and Revenue Secretariat.

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Serial No.

15 From the Comptroller No 753 R 30 7. 1912.
L A D
States Forwards 10 printed copies of the (Draft) Municipal Account Manual, States that copies have been distributed among Dy Comrs & certain Heads of Depts and that their suggestions and opinions have been called for, and requests orders for holding the Conference for discussion of the Manual during the next Dasara with a view to its being finally issued at an early date

63. Submitted for orders.

AMCSO
1 8 1912 64 (Secy)

SOL 1 8 12

65. 2nd Comptroller;
& Dewan

1/8/12

66. Seen

SOL 1 8 12

1 Note Book

2690
6 8 12

67. Yes by all means — The Fin Secy and the Secy in this Order Dept may consult & fix a time for the Conference

Nov 12 —

Note—Contin sheet.

G. R. S 12]

General and Revenue Secretariat

Mil File No. 411 of 1916

Serial No

68 Asst Secy. to bring up in person Plan

23/8/20

69 Draft order is submitted

24 8 1920

70 Draft order submitted for approval

Secy

24-8-20

~~Secretary to Govt~~

23/8/20

71 Draft note put up regarding the holding of a conference at Mysore during the Easter Durbar to consider the drafts Municipal accounts Manual. The date of the conference has not been specified in the draft, as it may be convenient to select at Mysore.

72. As regards the members of the conference I have, subject to approval of ~~Govt~~ the Comptroller & Financial Secy as Members of the conference. ~~and main the Resolution~~

NOTE -Contin sheet.

697 47

G R S 12]

General and Revenue Secretariat | ML File No. 411 of 1906

Serial No.

In addition to his Deputy Commr, the following officers who have had considerable District experience have been shown as members of the conference

(1) Mr K S Doraswamy Iyer (Rev Commr)
(2) - Sri Kantaraj Urs (Educ Commr)
(3) - Conkanteswara Iyer (Jdg P)
(4) - K Srinivasa (Jdg Rev)

2nd Consider, Dewan 28/8/12 SM 28 8 12

3152 30-8-12 1 book

73 Draft approved by the 2nd Cor 28/8/12

28/8 SM 29 8 12

74 Draft as approved by Dewan 15 9 12

75 Draw order 14/9/12

16/9/12

16 To the Comptroller, the Dy Commr, Mr K S Doraswamy Iyer Retd Commr, Sri Kantaraj Urs Esq BA, Ex Commr &c Sri Kanteswara Iyer Esq MA, BL Offg Jdg Police & Sri K R Srinivasa Ayengar Esq MA Offg Sec to Govt Genl & Rev Dept No 711

NOTE—Contin. sheet.

GRD-[illegible]—17-4-12.

G R S 12]

General and Revenue Secretariat

Mil File No. 411 of 1906

Serial No

2232-24 D 16 9 1912.

Direct that a conference of the officers named above be held in Mysore during the ensuing Dasara a few days before the opening of the Representative Assembly for consideration of the draft Municipal Account Manual, the exact date of holding of the conference being settled by the Dasara Committee (the President) & communicated to the members & the Dy Commrs forwarding their criticisms & those of the Mun'l Councils on the Manual to the Committee not later than the 30th Sept 1912 & furnishing copies thereof to the Govt for information.

17 From the Comptroller No d A D Camp 28 dated 18th Sept 1912 with reference to 2116 submits copy of a letter issued by him to the members of the conference on the subject of meeting during the ensuing Dasara for the consideration of the draft Municipal Account Manual

76 The Comptroller has proposed that the meetings may be held from 1 noon to 4 P M on the 16th, 17th 18th

NOTE—Contn sheet

G.R. S 12]

General and Revenue Secretariat

ML File No. 411 of 1906

Serial No

19th October 1912 and if necessary on the 21st and 22nd Idem also

Subd

(103)
21/9/12

77 Submitted to the Secretary for information

23 9 12

78 Seen

79 I shall be glad if a note be prepared of the Department in the Draft Manual Marked together & kept ready for reference

25/9/12

80 Copy - 26 9 12

18 From the Dy Comr, Chittaldrug No 17 of 21-9-12 Submits copy of his letter to the Comptroller furnishing his opinion on the Draft Municipal Accounts Manual

81 Submitted for information

(103)
27/9/12

82. Seen The other reports may be awaited

PTP

Note—Contn. sheet.

G R. S. 12]

General and Revenue Secretariat.

Ind File No. 411 of 1912 6

Serial No	
	Received the following further communications from the Deputy Commissioners submitting copies of their communications to the Comptroller furnishing their remarks and criticisms on the Draft Municipal Accounts Manual
19	From the Dy Comr, Hassan Dist. } Letter No 1268 & 28 9. 1912
20	Do, Kadur Dist. 149 & 30 9. 1912
21	Do, Shimoga Dist. 45 & 30 9. 1912
22	Do, Mysore Dist. 180 & 5 10. 1912
23	Do, Tumkur Dist. 180 & 7 10 1912
30	Do Bangalore Dist. 27 & 9. 10 1912
31	Do, Kolar Dist. 2237/98 & 10. 10. 1912
	Two statements A giving the opinions of the Deputy Commissioners on the Draft Municipal Accounts Manual as a whole, and

8

NOTE—Contin ued.

R S 12]

General and Revenue Secretariat | Mel File No. 411 of 1906

Serial No

B embodying the remarks of the Dy Comrs on the several rules in the Draft Manual in question,

are appended to these notes

The general idea is that the Manual is unsuited for our Municipalities excepting the two City ones. The Dy Comr of the Mysore Dist suggests that if the Manual has to be adopted the Rules & forms should be in Kannada so far as the small Municipalities are concerned

The Deputy Commissioners of the Mysore and Tumkur Districts doubt if the Mysore Municipal Regulation gives power to the Government to frame Account rules (other than the Annual Accounts forms) and prescribe forms & for the guidance of Municipal Councils

The Dy Comrs of Shimoga, Mysore and Tumkur state that the Vice President is the Officer directly in charge of Municipal Accounts and the President is only a supervising and controlling Officer

The Dy Comrs the Retrenchment Dept suggests compilation of a manual of Standing orders of the Govt this is being attended to

Contra Circle

Serial No

Officer and suggests that the rules wherever they refer to the President be so modified as to have reference to the Vice President. In this connection the Dy Comr of the Trichinopoly Dist mentions the anomalous state of affairs existing in account matters in the case of those municipalities for which the Sub Divisional Asst Comrs are the Presidents, and suggests that the defect should be remedied. Incidentally he mentions that the appointment of the Dy Comr as President of all the Municipalities in the Dist will cure it.

The report of the Conference may be awaited.

Ml 80

13 10 1912

32 To the Dy Comr, Chitaldroog Dist No 190 Dy 14 10 1912

Submit copies of resolutions of the Municipal Councils of Chitaldroog, Davangere & Harihar against the Draft Ml Accounts Code

Sir

The file is to be kept in abeyance pending receipt of the Conference report. Meanwhile please let us have your opinion

13

Vol 3 no 41-vb

A

Opinions of Deputy Principals on the draft Municipal Account Manual as in vbl.

SL No	No, date, diary and serial nos of the letter and from whom	Deputy Commissi
1	1708 dy 21 9. 1912 D 1922 Sl no 18 Deputy Commissioner, Chittagong Dist K Chandy Esq B A.	Such an elaborate metho in the present account mean smaller municipalities like in the State with very limi not easily comprehensible be little money is raised or spe be of very little practical u increased expenditure on ed causing an unnecessary dra municipalities. The system like Bombay, Madras a perhaps it may be useful municipalities of Bengal 2. For the small muni and handy manual contai of several years ago prescribing a much simpl framed and discussed la 3 An octavo book of 270 p forms on the one hand, an powers for the municipalit even dispose of a square other, appears to be mani
2.	126 dy 28. 9 1912 D 2007 SL 17 Deputy Commissioner Hoogly Dist P R W. Netherall Esq.	No remarks.

hereon

...ounting as is contained
...ms unnecessary for
this and other Districts
...ome The procedure is
...ofessional clerks; when so
many elaborate forms have
and yield only inaccurate
...hment and printing charges,
the small income of the
...ributed for big Corporations
...th enormous revenue and
...troduced into the city
...nd Bazaar
...lities in the State, a small
...l the Government orders
...unicipal matters and
...y of accounting, may be
...

...th over a hundred Complex
...ractically no independent
...raise or spend money or
...nd of Ground on the
...ancially inconsistent

3	149 dy 30 9. 1912 D 2068 Sl no 20 Deputy Commissioner Kadur District A Subramanyadya Esq Bar	No remarks.
4	45 dy 30 9 1912 D2069 Sl no 21 Deputy Commissioner Shimoga District K. Siemvasa Rao, Esq	The Municipal Accounts Manual applicable to all the Regulation and with adaptations, to the also In the case of all non Re of the Regulation Municipalit or Sub-Division Head Quarters, the dent and not the Grandent. A of accounts, bills, registers, the President under the Manual have to be in future also, by the Presidents' Office is not auth of the Municipalities, and the Vising and coordinating Offic accounts of all the Municipalit State Executive Head of the Mun tacitly underlies these rules. No directions are given performance of this guiding exercised over the accounts by the President. Even in the case of [illegible] or Sub-Division Head [illegible] Offices are separate fr[illegible] to contemplate the [illegible] working in one and [illegible] trained Municipal [illegible] developed organis[illegible] ently in [illegible]

is evidently intended to be
Municipalities in the State
Non Regulation Municipalities
lation Municipalities and such
as are not situated in Districts
head of the Office is the Vice Presi-
the functions, such as, Scrutiny
licenses, etc which devolve upon
have been attended to and will
Vice Presidents In most cases,
situated within the limits
President himself is a Supe-
who compiles the Consolidated
under him, and not the Munici-
pality - an assumption that

the Manual for the proper
work and for the check to be
the Subordinate Offices by

palities which are in Districts
the Vice-Presidents and Presidents
The rules however from
President and Vice President
of a compact and self con-
Officers and a large and
which there would be no defi-
thoroughness

Another

Another fact to be taken int
rules are brought into force
of the existing staff (both in pow
educational qualifications) to
highly technical system of
Manual with its elaborate che

From my (Mr K Srinivas
I think it would be no exagger
of accountants in the Municip
bewildered than enlightened

5 180 dy 5 10. 1912
D 2139. Sl no 22
Deputy Commissioner,
Mysore District

K Krishna Iyer, Esq

It is not clear under what
Regulation the Municipal Accoun
power to introduce an Accoun
to Government in the Mysore
the Madras District Municipa
tative introduction of a Manu
except as a set of model accoun
with such alterations and addi
The preface to the Manu
Municipal Regulation is base
Municipalities Act and than
Account Manual based on the
that a Manual was not published
been made in the Regulation an
left to the Municipalities Co

The Manual enters into so
into account the establishmen
cipalities, I have my own mis
them can undertake to tran
rate the English forms with
who alone are available for the ton
clerks in smaller Municipalities. I

consideration before these
is the capacity or the resource
of municipal strength and
cope with the complicated and
accounts prescribed in the
and counter checks.
experience of municipalities
on to say that the generality
who are more likely to be
by these rules

section of the municipal
manual finds a place. The
Manual has not been received
Municipal Regulation as in
Act. As such, the authori
will not be appropriate
for the adoption of the Councils
as they deem fit to make
exceptions that the impose
upon the Bombay District
unfortunately there is no
Act published. I think
because no provision has
that the matter has been
dered.
borate detail that taking
attached to the Munici-
to whether the majority of
the lines proposed at any
giving to the Karnavas heads
of pay prescribed for the
forms are to be adopted
by

by the latter also they have rob

The Manual as now Comp
numerous matters other than
proper e.g. principles of assessme
and so on — matters which
have to be strictly left to the
By-laws. Unless this Manua
Manual and not an Accoun
Book should be limited to
prescribing the forms of accou
maintenance. The Manual
evidently deal exhaustively wi
some of which have now be
Municipal Account Manua
I, II, parts of Chapter IV, Ch
I think such a manual' pro
to the requirements.

The Manual may, to start
two city municipalities and also
polis with an income of over
establishment is available
the merits of the working, th
all the Municipalities may
very necessary to avoid a
accounts in minor Municip

The Manual leaves the
the President is the Office
accounts and authorizes the
powers if necessary to the
is a Vice-President he is the
of the accounts and the Vice
he has multifarious functio
such the necessary correction

described in Canarese
deals at great length on-
tters pertaining to accounts
& direct taxes Octroi, licenses
according to the Regulation
dealt with in the Municipal
to be styled Municipal
Manual, the scope of the
that is quite necessary for
with instructions for their
at present styled Council
the entire Category of Subjects
incorporated in it. The
used contain only Chapters
to IX, X, XI and XII and
the simple and better method

, be introduced into the
necessary in any Munici
Bangalore where the necessary
training some experience on
question of extending them to
considered. I think there is
general misapprehension of
ies and consequent confusion
impression every where that
immediate charge of the
President to delegate his
Chairman. Whenever there
in immediate charge
merely supervises and controls
other capacities and as
to be made in the Manual

6

180 d, 7 10 1912
D 2212 81 no 29
Deputy Commissioner,
Trichinopoly Dist.

C S. Balasundaram
for BA

In the first place, I would observe
VII of 1908 does not confer on
of framing rules for the guidance
few sections of the Regulation
ment of Rules having general
So far as I can see, the following
Regulation under which Government
orders regarding matters com-
Manual

Section 46(g) re Pensions
48(k) regulating Octrois
60 (a) (v) requiring
information.
73 & 74. Requiring
taxes or to
171 Prescribing
175 A Preparation
to be publish
municipal

It is therefore doubtful i
embodied in the draft manua
other of the sections above referr
Statutory Authority under wh
the Guntur Code and other Code
liberally indented, hav
Orr's Model Rules 20, I beli
with suitable modifications
themselves instead of being
for the guidance of such Comm
where whether the draft Accou
to be adopted by each Council
under the Regulation for the
others If such is the intention
whether it is expedient, desirable
bodies to adopt a stereotyped de

lat the Municipal Regulation
overnment any general power
municipal bodies only a
template the issue by Govern-
application to all municipalities
re the only sections of the
an pass general or special
within the scope of the Accounts

funds
municipalities to furnish certain
gard to taxes to be imposed
municipalities to impose certain
suspend certain taxes
orms of Annual Accounts
plans and estimates of works
wholly constructed out of
unds etc
e whether the various rules
can be brought under one or
I am not aware of the
he Madras Municipal Code
on which the draft has so
been issued, but so far as
they are meant for adoption
the Municipal Councils
rules framed by Government
it is not clearly explained any
annual is similarly meant
body of rules framed by itself
nance of its officers and
further question will arise
necessary to force all local
rules I have no doubt that

the,

this a speck of the question, the
issue, will receive careful
yourself (Comptroller) and

Another matter of importance
appear to take account of is the
created when several Taluk Hea
made Regulation Municipalities
Assistant Commissioners Even
now exist, the Assistant Commissio
and all the work is done in the
as formerly The Assistant Commissio
and maintain no Municipal
even pass through them but are
dent direct to the Local Fund
Commissioner's Office The, State
if the Regulation is properly
case the relation of the Assistant
Deputy Commissioner in the Local
defined The Deputy Commissio-
sey of the Regulation is of an
cannot apply to every day Mun
Solution would be to keep the
dent of all the Municipalities
Commissioners as Senior Vice
Municipalities

7 D 327 dy 9 10 1912
D 2210 Sl no 30
Deputy Commissioner
Bangalore Dist

B J Kumaraswamy
Nath, Esq B.A

A casual reading of the Manu
the Municipal Account Manu
prepared in accordance with
those places to suit the local ne
tion has been modelled on the
and in the absence of any memo
necessary to know how far the
Regulations in the Punjab, Delhi

ness a somewhat fundamental
eration at the hands of
the Committee.
hich the Manual does not
ake of things that will be
uarters and other places are
under the presidency of
though such municipalities
are presidents only in name
Deputy Commissioner's Office
Presidents issue no Cheques,
Accounts The accounts do not
sent by the Auditor Vice Presi-
Department of the Deputy
of things must cease to exist
understood and applied In that
Commissioner President to the
and Department has to be
ontrol under Section 173 et
extraordinary character and
pal Administration the
Deputy Commissioner as Presi-
and nominate the Assistant
Presidents of the Mofussil

ness that it is based upon
other Presidencies which are
municipal Acts in force in
the Mysore Municipal Regula
Bombay Municipalities' Acts
manual in Bombay, it is
provisions of the Municipal
provinces and Madras correspond

to the provisions of our code wep
places could be adopted here o
to open any useful suggestio
proposed rules are tried 7

On going through the draf
rules embodied therein are
them unsuited for minor mu
the Regulation These Municipali
the Regulation are not in a
necessary establishment requ
rules in a satisfactory manne
be desirable to obtain copies
rulings passed under the Bomb
I would therefore suggest that
excepting those which are incorp
Regulation be taken as mode
being required to adopt and
therein as are found to suit

8 2237/98 d, 10 10 1912
D 2211 Sl no 31
Deputy Commissioner
Kolar Dist

P. F. Bowring Esq

I have not had sufficient ti
but I think that on the whole
perhaps it may be thought don
of our small Municipalities
of a clerical establishment to
in the Manual

HWK 80
13 10 1912

the rules framed in the above
my case, it is not possible
restrictions unless the
some time.
Manual I find that the
Labourers and ... of
Paths constituted under
though constituted under
position to maintain the
to work on the proposed
& & I think it would
the Standing orders and
Municipalities Act also
the proposed draft rules
out with the Municipal
rules the Municipal Councils
work out such of the rules
their local requirements

to study the Manual minutely
it will do very well, though
bit cumbersome for some
that have not got much
rope with all that is required

Inc 7. Nov 4 11-06

B

Remarks of the Deputy Commissioner on the several rules in the Direct Municipal Accounts-Manual

Sl no	Number of the Rules in the Draft Municipal Account Manual	Remarks of the Ex
1	3 Exception line 3 "x, payments should not be stopped for administrative reasons x"	A Shimoga A better wording would be "Ex reasons, be stopped.
2.	Rule 4. Forms 95 (Pass Book) Col 8	Shimoga The words "cheque number" to a foot-note as follows "when the Voucher is a cheque also be given"
3	Rule 5.	Hassan Add at the end to Rule 5 "in. recur expenditure pf to a limit sanction
4	6 Exception and Rule 58.	Shimoga The term "minor municipalities, regulation municipalities". It is thereof the term to its former use, and to municipalities as simply "municipalities".
5		Tumkur. The wording of the latter ha gnomo It would be better to deal the Treasury Officer in a separa end of this rule may be Conver rule. The heading of the rule, in addition of the words " and V.

Finance Committee

will not for admission to the

changed into "Vouchers" with

the (printed Cheque no should

cases the President may
100/ in anticipation of

as hitherto been used for non-
letter to avoid confusion, to keep
make all expenditure City Mun.

1. The first sentence is ambi-
the receipt to be taken from
sentence. The note at the
is to a paragraph of this
complied by the

6	9	Mysore This is a curtailment of the Com Regulation vide section 51, 50(2) and
7	11.	Shemoogga What does the word "receipts (1) the receipt columns in the regu or (2) receipts obtained from par (3) receipts granted to them fo In the 1st case the necessity and Vernacular) is not very clear
8	16 Last Sentence	Shemoogga This is so worded as almost "number of important defects" / T arrangements of a number of Sch Manual and may well be omitt
9	17 and 18	Mysore May be omitted as the Comptroll except in virtue of the provisions o and his powers are laid down i
10	20.	Tumkur The 15th April in the last p 1st May. Under section 119 of consideration of the budget is duration the budget has to be lay here to Government. It is for this.

powers unwarranted by the
(4), and may therefore be omitted.

e 2 mean? It may mean either
as the rule as about accounts,
or payments made to them, or
money paid by them.
bilingual entry, I am English

ply that "record" depends on the
question, too, whether of the
ge, is out of place in an account

o no place in the Regulation
ction 170 of the Regulation
to section (2) of this section.

rule would have to be
lation, the latest date for
il and after such consi-
Defaulting Commissioner and
al if 1 c'ago is enough

11	21(3), 24, 25	Insertion These rules appear to conflict with Regulation dealing with the budget appears to be to give local bodies a these rules will seriously curtail. to the nothing to prevent new expenditure if the Municipal Council considers Regulation also leaves the budget.
12	30	Massau Insert the words "or market value" "section 3(10)" in Rule 30 Improve. Add. "or other valuation of building" in article or recast the sentence columns 6 and 8 of form 3. or B. In town Municipalities the value and not the letting value. capal Regulation
13	33	Improve There is no authority for permitting prefixed in the margin is no authority prescribes the instalments. This and ought to be made in the bye-laws
14	35 Line 2	Shimoga "Form 5(6) should be "Form"

e provisions of Section 169 (2) of the
e main object of the Regulation
ecessary amount of freedom, which
the Regulation stands there seems
e being provided in the budget
such expenditure necessary. The
sufficiently elastic in certain respects

the case may be" after the words

and funds" in the fourth sentence of
making corresponding changes in

basis of Valuation is the market
ee Reg 59(b) (i) (1) of the Prime

he house tax for 3 months The Section
or this point. This section merely
should be omitted and a provision
necessary

15	37	Hassan Add the words "to Regulation" after "applies" after the word "applies" at the
16	4[illegible]	Shimoga Form no 9 or 10 The form does not of the Demand, Collection and Balance Demand, Collection and Balance year's arrears outstanding in the
17	50	Shimoga This rule also is to be modified observation
18	42 to 52 and 54 to 57	Bangalore Not applicable to minor municipal
19	57	Shimoga. Fourth line Insert "that" before
20	58	Shimoga The heading. Certainly the Confusion of "the minor municipalities." A better wording would be cipalities other than City Municip
	58 7th line	"Suitable Changes" whatever these been already intended by rule 9. form may be prescribed to be applie [in form 13 (page 45, forms) Col 7, Col 18 - one Col 12 - Change!

l Non-Regulation municipa-
d of Rule 37

ou to prove the for the record
four years but of only the
of two years and of the second
ird year

n the length of the above

demand" and "remains"

ould not object to the very existence

exception in the case of municipa-
ties"
anges may be, they seem to have
for the sake of uniformity, another
able to these municipalities.
of current"
deduction out of current demand" 7

21	60. Note 2	Bangalore Since Section 82 of the Mun[illegible] issue of demand bills for all [illegible] is collected, the bills [illegible] by the existing shanbhags or bill[illegible] the procedure suggested in the Small municipalities is opposed [illegible] of the Municipal Regulation. As the dues are at present [illegible] same system may continue, receipts
22	70	Shimoga This should be made a Regulation, and published as
23	73 Nos 1, 2 & 3	Shimoga These also should [illegible] Municipal Regulation and pub[illegible]
	73	Mysore The fees prescribed are at [illegible] sanctioned by Government for [illegible] has to be expunged (Vide Clause Section 46 (1))
24	76	Hassan Add the words "in Regulations" after the word "applies" [illegible] the end of Rule 76.

cal Regulation requires the
municipal Claims before the
ame to be presented either
Electors to be specially appointed
the to Rule 60, in the case of
the Provisions in Section 82

Meeted by the Shambhag the
being empowered to give

rule under the Municipal
e Gazette

passed as byelaws under the
shed in the Gazette

accordance with the byelaws already
reparee liely. Hence this article
8 and 19 of the byelaws framed under

and non-Regulation Municipa.
the end of Rule 37. "year" ab

25 84.

Shimoga

This is out of place in our c
of the rule from " in such cases
fications

Mysore

This article is diametrically opp
may be omitted.

C.B It is unreasonable to
should continue to pay house-ta
It would be more reasonable if
recovered until the building is

Kolar

The first sentence is unnec
by whom the habitation has to
specified Further " The remai
that part remission may be
would suggest that with a
and better sanitation, the jung
until the house owner either
entirely demolishes it.

26 85

Shimoga

The portion from "In sanctioning
principles, should be made pub
and is out of place in an Accoun

85 ~~(4)~~ d (4)

Mysore

This may be omitted in view
be drawing a salary of Rs 100/
the tax in question may be levied
unattested by the head of the Off

:ecount Manual. The latter point
ay stand, with probable modi-

Section 60(2) of the Regulation

-ce must a dangerous building
until it is levelled with the ground
- Land tax on the site alone be
- occupied

nually provided "The authority
e declared unfit is not
no of the whole tax" implies
power for such houses I
view to secure public safety
tion of the tax is essential
emorates the building or

laying down Administrative
under Municipal Regulation
Manual.

; the fact that an officer should
d upwards and an order that
" think there own statements
ay be accepted.

Franklin

85 (7)

Trichinopoly.

It is doubtful whether it is a Municipal Council to create a 46(g) the Municipal Council ca "latter case" in the first sentence

27/92

Hassan

Affix the word "Ore" at the end the following quantities of articles Octroi duty" viz -

S No	Dutiable articles	Maximum quantities which may be exempted free from the payment of octroi duty
1.	Cocoanuts, fresh	6
2	do, dry	6
3	Betel leaves	100 leaves
4	Jaggery	5 seers
5	Ghee	2 1/2 seers
6	Butter	5 seers
7	Oil (other than Kerosine oil)	2 1/2 seers
8	Sugar	2 1/2 seers
9	Tobacco	1 seer
10	Cloth	2 cubits

Mysore

How about stolen property Police? The property is neither any Contract

91 to 96

Bangalore

But to work out satisfactorily

97 to 151 and 153 to 165

The byelaws have to be framed Councils, Vide Section 75 of

cessary to restrict the power of
recoverable arrears under section
same rules. The reference to the
to the rule is not clear

Clause (2) of Rule 92 add "and
are exempt from payment of

brought in the custody of the
held on Government now is there

larger establishment is necessary
by the respective Municipal
Municipal Regulation

29	103		Shimoga This rule is a violent innovation Mercantile Community. Further in is the present law on the subject. Th of the rule are many Mysore The chief article on which Ou it is an impracticable and laborious Value of a particular kind of Cloth its very nature is variable. The present lessen duty from the cost price as lai the better method
30	110		Shimoga The system was tried in Mysore a separate "Golalla" or box for
31	152	Heading	Shimoga Vide remarks on Rule 58 Rules admin & the time details
32	155		Shimoga Forms 42 and 44 should be portion to be given by the exporter makes a sale, after leaving the Mun Superintendent there. This should is received back from the said
33	161.		Shimoga Fourth line Insert "True" bef

ikely to be deeply resented by the
inconsistent with rule 119 which
ractical difficulties in the working

leviable ad valorem on cloth and
ith to ascertain the market
in the town of import which by
nnection of calculating the ad va
wn in the invoice seems to be

It was found necessary to have
ch Rentoaddy

34 to 145 152 to 165 touch upon

in triplicate, the last or triplicate
on reaching a place where he first
ipping, to the Patel or Ochin
e posted to the book after it
Patel or Ochin Superintendent

"Declaration"

34	164	Mysore. This fee is opposed to the leg[illegible] pass without fee Vide leg. Law. 48(K)
35	166 to 187	Shimoga. Rules 166 to 187 are all exp[illegible] "exception of rules 174, 18[illegible]
36	167	Shimoga Fourth line 'Toll" should be cha[illegible] as Morility under which the toll
37	172	Shimoga Second para 3rd line, from bottom "Earnest Money" is enough
38	174	Shimoga Form 59 The word "Nagal" is not seem applicable to entries [illegible] to be quite adequate
39	180	Shimoga. Form 59 again [illegible] Columns 3, 4, 5, 6, 7, 8 and 9 to [illegible]
40	Chapter VII 188 to 209	Shimoga Large parts of Chapter [illegible] ministrative matters
41	201 to 209	Bangalore The Regulation does not licences for Vehicles and
42	240.	Shimoga "The District Sanitary Bo[illegible] present -

ns which provide for a free export
Bonded Warehouse under Section

dministrative matters with the
'81 and 182

to 'Table'. The quoting of the
Levable seems unnecessary

Much the second "Deposit"

d understood. Also form 59 does
ending Toll Sales. Form 148 seems

Is it not inapplicable especially
Toll Sales?

on licences) dwell upon Admi-

nistrative or authorise the system of opening
minals etc kept for private use.

This Brand does not exist at

43	241 Sub-clause 4.	Shenoga This is out of place over the heading is "The power works" Hence 'instructions' out of place here Hassan Insert the word "Public "works" in line 3 of Rule 241 (1)
44.	241 (1), 242 & 390.	Shenoga Under rule 241 (1) the Pre for works (whatever the estimate mo of the Council Under 242, the Vice President to Rs 50/ and repairs up to Rs 100 under this manual, the President responsibility and power than Again Rule 390 (under that the President can delegate estimates (of Rs 50 original and dent Bond under 242, the Vice own authority and the delega superfluous, not to speak of the President would feel under (except under Intervence) he
45.	248	Kolar The words "or not fairly may be deleted
46.	249	Kolar The words "unless the be omitted, as it would give any

in an Accounts Manual. More-
! Municipal Councils to Sanction
ending the inspection of works are

immediately before the word

nd cannot Sanction any estimate
amount to) without the authority

an Sanction original works up
on his own authority. Thus,
placed in a position of less
the Vice President.
Rule 241) would seem to imply
the power of Sanctioning the
Rs 100) expires) to the Vice Presi-
dent can do this on his
ion would seem to be rather
the natural embarrassment
ting to another a power which
himself does not possess!

contingent on its actual execution!

ction is of a trifling character" may
scope to the Local Executive in

the matter, and "in every case da
be substituted therefor.

47 | 251

Hassan
Add the words "or Board" afte
Rule 251

Kolar

~~48~~ 287

No useful purpose will be
only "mean rates" There must be
the rates provided for in any estima
that both the maximum and mean
locality may with advantage be
In that case, actual rates for
be checked, and it would also be
limit prescribed therein

48 | 287

Shimoga
This rule conflicts with

~~49 | 346~~

~~Shimoga~~
~~Change second line thus:—~~
~~"Amount which is the next~~
~~than the sum for which the Ch~~

49. | 322

Hassan
Add as clause (d) below clause (c):
"(d) Municipal Councils or Boards mu
of remuneration among the Village
actually employed in such proportion as
total collections."

under emergent circumstances"

the word "Council" in line 5 of

served if the Schedule contains
some data with reference to which
may be checked I would suggest
mum rates prevailing in the
ed in the Schedule of rates.
Several kinds of works may
guide ~~to~~ as to not exceed

rules 3 and 6 Vide also Rule 300

~~higher whole number of rupees~~

Rule 322, the following:—
Apportion the aggregate amount
Contents i.e. Shamlaghe and Patel
may deem proper not exceeding 5% of the

50 338

Hassan

The words "or his duly authorized written parenthesis to render the

51 339

Hassan

In Rule 339 the serial number an entire year. As such, it is not monthly serial number is required

52 346

Hassan.

As per. Rule 346 the Cross ink across both the foil and the instead of across the foil only as

Shumaga

Change the second line thus "Amount which is the next sugg the sum for which the cheque is

53 381

Kolar

If the destruction of papers is personal inspection, the same ma or in the presence of the Vice. Pres presence of the Vice-President" ma

54 389

Kolar

This entails an enormous a with no corresponding benefit to of the disposal of such petitions b petitioners is working satisfactorily

"agent" in Rule 338 may the
wording more clear

Vouchers is required to run for
clear why under Rule 378 a
to be adopted

entry may be printed in red
counterfoil of each cheque,
here Form 80-97

Whole number of Warrants Than

authorized by Mr. President after
be destroyed in his presence
such. The words "or in the
be added

much of clerical work on the Staff
the public The present system
the grant of endorsements to the
and may well be followed.

55 390
Rule 131.

Mysore

The former part of the Arti
security" may be omitted a
to this

Shimoga

Vide serial no 1st supra

Kolar

That cheques should be
invariably is, I think, unworkable
Head Quarters, and it would
public to submit them to delay
payments for works done &
prompt payment to the Contract
Treasury Assistant Commissio
Assistant to the Deputy Comm
and who is the Vice President of
the power of signing the Mem
1. Cheques for payment of
and contingent charges prov
2 Payments of bills for work
and estimates without any
bills after they are passed

AMK 80
13 10 1912

of granting exemptions etc.;
the President cannot attend

signed by the President in
; he will not always be at
ie a great hardship to the
that would occur in making
To facilitate work and ensure
etc, I would delegate to the
who will be the Personal.
one in the Revenue Department
Head Quarter Municipality,
all Cheques in the following
fixed establishment, lighting.
tor and Sanctioned in the Budget
executed as per sanctioned plan
deviations therein, and other
by the President

P. J. C

The following Typograp
Grammar" are pointed
nipioner of the Shuma

1	Rule 35	"this cir... for "then circle
2	Page 218	Appendix A. 1st para line 3 "Every exceptional reasons
3	Page 220	Para 12 Line 3 "various articles" for "the va
4	Rule 77.	5th line "Apportioned for "appropriate
5	Rule 85	2nd line "Shambhogen" for "Shambho Sub clause (1) "such case" for "such cases"
6	Rule 137	1st line "Preceding rule" for "Preceding
7	Rule 178	4th line "Infringement of any of the ment of any terms of the lea
8	Rule 179	The last sentence is not part of the previous sentence
9	Rule 194	Line 3 "Dying thread" for "Dying thre
10	Form 50 2nd Part	"Particulars of license

al errors and breaches of
nch by the Deputy Court -
District

for "Very exceptional reasons

ion articles"

rules

terms of the lease" for "Infringe-

complete, and evidently forms

for "Particulars of licence

11	Rule 200	Note 2nd Para 3rd line "In the correspondence" for "In c
12	Rule 223	Note 2nd line "Place or near the pound"
13	Rule 225	4th line "Shall be drawn up" for "
14	Rule 230	"Impounded Sold Cattle"
15	Rule 231	"By President" for "By
16	Rule 269	"Contract" for "Contr
17	Rule 273	"Interest" for "Insure
18	Rule 331	once at least a fortnig
19	Rule 336: 2nd line	"Payment" for "P
20	Rule 357	Sub clause 3 "Receipts" for "Recei Sub clause 8 "or to" for "or
21	Rule 384	Last line "Econom s" for

ee ash or near the hound"

rawn up"

pounded cattle sold

idents"

at least once a fortnight"

Sec 2 13

G R.S 29A]

1906-07

From

Secy to the Govt. of His Highness the Maharaja of Mysore, Genl. and Rev. Dept.

To ~~The Comptroller in Mysore~~

Dated

Despatched

Received

General No

No

Order

Enclosure No

No. 7267 M C 4 11-06-1 of 22.2.07

Now that the new municipal regulations has ~~been formulated and will~~ come into force on the 1st January 1907, the Comptroller's attention is drawn to G O No. 728-9 [B. 86-97] dated the 28th July 1906 and he is requested to frame a set of rules [following the system prevailing in the Districts

Municipalities in the Bombay Presidency, but with such additions and alterations as he may consider desirable for the proper maintenance & audit of accounts in all the ~~Bangalore Mysore~~ ~~Cities and other~~ Municipalities ~~Consists of the~~ including the cities of ~~State and for the audit~~ Bangalore & Mysore ~~of these accounts.~~

2) On ~~the~~ receipt of the ~~this~~ draft rules, the question whether or not the present system of auditing municipal accounts at the expense of the Government should continue will be decided

14/12/06

Forward.

5/12/1906

Mr Chapman

19/12

Ml 411-06

No. 5045
B & A 8 Mr

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 16 March 1907.

FROM

~~B. N. G. Rao Bangalore~~,
The COMPTROLLER, MYSORE GOVERNMENT

To

H. S. Chandrasekara Iyer Esq., B A B L

SECRETARY TO THE GOVERNMENT OF MYSORE,
General & Revenue DEPARTMENTS.

SIR,

With reference to Government Order No. 7269 Empt 411-06, dated 25th February 1907 stating that the new Municipal Regulation has come into force from 1st January 1907 and requesting me to frame a set of rules following the system prevailing in the Bombay Municipalities of the Bombay Presidency, I have the honor to state that a copy of the Code dealing with Bombay proceedings has been ordered and on receipt of the same the work of framing the required set of Rules will be taken on hand

I have the honor to be
Sir
your most obedient Servant

[signature]
for Comptroller.

_____ Department.

190

From

Rai N G Basu Bahadur, M.A.,
Comptroller, Mysore Govt.

To

_____ Esq.,

Secretary to the Govt. of Mysore,

_____ Dept.

Dated

Despatched

Received

No _____

Subject Matter

COM — O O F
17 MAY 1907
LOC L FUNDS

Office of the roller, Mysore Government,

Dat a ore, the 15th May 1907.

From

U.L. Majumdar, Esq., M.A.,

Comptroller, Mysore Government.

To

K.S. Chandrasekhara Iyer, Esq., B.A , B L.,

Secretary to Government of Mysore,

General and Revenue Departments

Sir,

With reference to your No 7269 dated 22nd February '07 and subsequent reminder No. 10304 dated 4th instant, I have the honour to state that no Municipal Account Code has yet been issued in the Bombay Presidency The Local Audit Department in Bombay was started very recently and it will be some time before the issue of an Account Code can be expected

As regards Bangalore it is not quite clear to me why the Municipal Account Code in force in the Madras Presidency cannot be adopted I have personal experience of the working of that Code and can say that it is very well adapted for the accounts of Municipalities in Southern India It is in force in the Civil and Military Station Any local peculiarities in the case of the Bangalore Municipality can be specially provided for If Government agrees, I shall obtain a copy of this Code and send it to the President of the Bangalore Municipality for a report on the points in which alterations and deviations from the Madras rules are considered desirable

With reference to Section 170 of the Mysore Municipal Regulation 1906, I doubt very much whether it can be the intention of Government that in the majority of cases the present system of central audit should be abandoned at once Most of these Municipalities are poor and could not afford to pay a contribution for local audit such would be necessary if the present system of audit were to be given up ,

consequently such fees would have to be provided for by Government and in the absence of any other suitable agency, and in view of the large contributions paid from State Revenues to some of the larger Municipal funds it would not be safe to entrust their audit to any other than Government agency at least for the present There are good grounds perhaps for decentralising the audit in the case of the Bangalore and Mysore City Municipalities, the committees being asked to pay such proportion of the charges under section 170 (3) as may be decided upon, but in the case of the smaller Municipalities it would be better to continue the present system, with this difference, that the Deputy Commissioner of the District may be asked to provide for a system of inspection and check of the ~~Municipal~~ Municipal accounts, sending annual reports of such inspection and check to Government through this office.

I have the honour to be,

Sir,

Your most obedient servant,

Comptroller

411

G.R.S. 23]

File No. 86

Serial No. 3

Diary No. of letter replied to 95809 06-07.

No 1782
M/411-06
9-8-09.

General and Revenue Secretariat
(Municipal)
, the 190

To

The Comptroller,
Govt. of H.H. the Maharaja of Mysore

Date of issue 9/8/09

Signed by

Sir

Referring to Correspondence ending with your letter no 990 of the 15th May 1907 regarding the preparation of a Municipal Account Code for Mysore, I am directed to request you to be so good as to forward to this office at your earliest convenience

over. the

SUBJECT

the draft rules for the proper maintenance of the accounts of the Bangalore City Municipality framed by your office, which were returned to you with Govt Proc No 5812 Rd 84-05-4 of the 1st December 1905

Please etc

MWD

for Secretary

17/8

17.8.06

List of enclosures

Copied by

Examined by

GPB—10,000—20-4-06.

It is requested that in future communications on this subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted.

No. 101

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 23 AUG 1906

LOCAL FUNDS.

FROM

J S CHAKRAVARTI, Esq, M.A., F.R.A S, etc.,

Comptroller to the Government

of His Highness the Maharaja of Mysore.

To

K.S.Chendrasekhara Iyer Esq.,B.A., B.L.,

Secretary to the Government of Mysore,

General and Revenue *Departments*

Ml 411-06 Bangalore

SL-4

SIR,

As requested in your letter No.1782/Ml.411-06-dated 18th Instant, I have the honor to forward herewith the draft of the Bangalore City Municipal Account Manual received back with Government Proceedings No.5812/Ml 84-05-4 dated 1st December 1905.

2. If the formation of a regular Local Audit Department on the lines suggested by me sometime ago in a separate letter to Government is sanctioned, a manual entitled the Mysore Municipal Accounts Manual will have to be framed which will be of general application throughout the State with suitable modifications for Funds of different magnitude.

I have the honor to be,

Sir,

Your most obedient servant,

J S Chakravarti

Comptroller.

W 3319

Local Fund Department.

COMPTROLLER'S OFFICE
24 AUG 1904

From B. CHAKRAVARTI, Esq.
M.A., B.Sc., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To D 1424
K. Thimmaiah Esq. M.A.
Secretary to the Govt. of Mysore,
Local Fund Dept.
Bangalore.

Dated

Despatched 27th August

Received 26

No. 604 on file

Subject-matter

Forward herewith the draft of the Municipal accounts Manual received today

G.R.M. 261

8 07

Serial 119/09.

9 411

File No 06

Serial No

No. of letter replied to 1421

No 5002
ml 411-06-
2/10 12 09

eral and Revenue Secretariat
(Municipal
, the 190

Date of issue 10/12/09

Signed by Mr K.M

To

The Comptroller to the Govt of H.H the Maharaja of Mysore

Sir,

In returning herewith the draft of the Bangalore Cantonment Municipal Account Manual received with your letter No L.R. 104 of the 23rd August 1909, I am directed to request you to be so good as to revise the draft Manual

over

SUBJECT

Manual ~~so that it~~ as to be of general application ~~may be made applicable~~ to all the Municipalities in the State.

2. I am to observe that the above draft manual does not contain the rules and the account forms relating to Octroi taxation and to request that these omissions may be kindly supplied in consultation, if necessary with the Presidents of the Bangalore and Mysore City Municipal Councils.

List of enclosures,

I have &c

WWD

for Secretary

7/12/08

A.M.
7.12.1908

Copied by 9/12

Examined by

GPB—10,000—28-5-08

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

No 5224 / 3522

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 25th February 1911

FROM

J S CHAKRAVARTI, ESQ, M.A.,
F.R.A.S., etc.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

C.S.Balasundaram Iyar Esq, B.A.,
Secretary to the Government of Mysore,
General and Revenue *Departments*

SIR,

Adverting to Government letter No.5002/Ml.411-06-2 dated 10th December 1909, returning the draft of the Bangalore City Municipal Account Manual with certain observations, I have the honor to submit for the approval of Government a revised draft of Mysore Municipal Accounts Manual, so as to be of general application to all the Municipalities in the State, and containing the rules and account forms relating to Octroi taxation.

This draft was prepared practically de novo by Mr.S.Sreenivasa Iyengar, Assistant Comptroller, under my general instructions, and I have gone through it myself and made certain alterations.

2. In this draft all the important Government orders and instructi bearing on Municipal account matters have as far as possible been em bodied, and in matters on which there were no orders passed, the account rules and principles formulated in British provinces generally and not of a contentious nature, have, so far as they are considered applicable to Mysore Municipalities, been adopted. The chief points

Rec.—G1 18]

Department

19 11

From

J S CHAKRAVARTI, Esq, M.A., F.R.A.S., etc.,

Comptroller to the Govt. of H. H the Maharaja of Mysore

To

Esq,

Secretary to the Govt. of Mysore,

Finance & Revenue Dept.

Dated

Despatched 8-3-11

Received

No. 522 by Exfeli
No. 761

Subject-matter

Submitting for approval of Govt. a revised draft of Mysore Municipal accounts manual

on which orders may be req d are specially referred to in the prefatory note to the Manual

3. I am of opinion that the draft has been prepared with care and that it is suitable on the whole for Mysore Municipalities A first compilation of the kind may of course have some imperfections. Any defects that may hereafter be found in the course of the practical working of the rules will, I may assure Government, be remedied at once by the issue of necessary Addenda and Corrigenda.

It will be the constant endeavour of my local audit staff to see that the account rules are well understood and applied, and to bring to my notice immediately any defects or difficulties that may be found in the application of the rules.

4. Now that the local audit scheme is sanctioned and the department is organized and set to work, I consider it very necessa that no time should be lost in placing a set of clearly defined account rules in the hands of the Municipal Establishments

I therefore beg that Government may be pleased to accord their very early sanction for the printing and supply of the Mysc Municipal Accounts Manual, so that the new forms and registers may be introduced in the several Municipalities with effect from 1st July 1911.

I have the honor to be

Sir,

Your most obedient servant

J S Chamarat

Comptroller

uuq

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

No 5641/546 L a 8

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 23 March 1912

DIARY No 5394

FROM

J S CHAKRAVARTI, ESQ, M.A.,
F.R.A.S, etc.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

G.S.Balasundaram Iyer, Esq, B.A.,
Offg. *Secretary to the Government of Mysore,*
General and Revenue *Department*

SIR,

I beg to invite your attention to my letter, No.5224/L F.522 dated the 8th March 1911, submitting for the approval of Government a revised draft of Mysore Municipal Accounts Manual, and to state that the early printing of the Manual seems to me to be very necessary If the draft submitted to Government requires ~~for the~~ further consideration, I beg to suggest the desirability of appointing a small Committee consisting of the Assistant Secretary in charge of the Local and Municipal branch of the Secretariat, the Assistant Comptroller in charge of the Local audit branch of my office and the senior Vice President of the Bangalore Municipality to examine the draft now before Government and submit their recommendations within a month from the date of the Government Order.

2 I need hardly add that, if indefinite delay takes place on the part of Government in passing orders on measures submitted to them for consideration, the introduction of useful reforms and changes for the better in financial and accounts matters will be difficult, if not

impossible,

Rec.—G1 17]

Department

19/2

FROM

J S CHAKRAVARTI ESQ., M A,
F.R.A.S., etc.,
Comptroller to the Govt. of
H H the Maharaja of Mysore

To

ESQ,

Secretary to the Govt of Mysore

Dept.

Dated

Despatched 23-3-12

Received

No. 5641/SW

Subject matter

Inventory allotment filed
Office log 5224 of 8-3-12
5222

mposs[illegible]e

I have the honor to be,

Sir,

Your most obedient servant,

J S Chakravarti

Comptroller

KS

G.R.S. 28]

File No 411/06

Serial No. 5

Diary No of letter replied to 5374

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT
(Mural)

, the 19

Date of issue 1/4/12

Signed by

READ— Correspondence ending with the letter No 5641 C.A.D 546 dt the 23rd March 1912 from the Commr to the Govt of H.H. the Maharaja of Mysore submitting for ~~ORDER THEREON~~ No approval a revised draft of the Mysore Municipal Accounts Manual, so as to be of general application to all the Municipalities in the State, and embodying the rules and

over

SUBJECT

GPK 10,000 19-4-10

G.R.S. 28]

File No. 411/06

Serial No. 8

Diary No of letter replied to 5374p

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT
(Manual)

, the 19

Date of issue 14.4.12

Signed in

READ— Correspondence ending with letter No 5641 L & D 546 dt the 23rd March 1912 from the Comptr to the Govt of H.H. the Maharaja of Mysore submitting for ~~ORDER THEREON~~ No approval a revised draft of the Mysore Municipal Accounts Manual, so as to be of general application to all the Municipalities in the State and ~~containing~~ embodying the rules and

over

SUBJECT.

APH. 10,000 19-4-10

and account forms relating to Octroi taxation and requesting sanction to print the same.

Order thereon. No 75 to 70 minutes dy 11.4.12

Govt are pleased to accord their general approval to the Draft Municipal Accounts Code Manual and forms proposed by the Comptroller and to sanction their being printed as quickly as possible. In printing the Code Manual the existing marginal references should remain on the printed copy.

2 Copies of the Code and forms will be distributed to the Deputy Commissioners. Their criticisms will be considered at a conference at Mysore when they assemble there for H. H's Birthday.

After their criticisms are considered the Manual will be finally issued for adoption.

To The Comptr with the Acct Code and Forms. The Dy Commrs of Districts. The Supt. Govt Press.

10.4.1912

G.R.S 26] 26/4

Diary No of letter replied to 5374

General and Revenue Secretariat
(Mun)
, the 19

Date of issue 27.4.12

Signed by

File No. 66
Serial No. 10

44

Given to ab

Ent

No. 7947
mll 411-ab-10
27.4.12

To
The Comptroller

Sir,

In continuation of S.O. No 756/68 The 11th April 1912
mll 411-ab-8
I am directed to return herewith the "Prefatory Note to the Municipal Account Manual" for being printed along with the Account Code, as this Note will be found useful in going through the Manual.

I have the

SUBJECT

25.4.1912

for Mr Secy

R

26/4/12

DIARY No. 697
1912-1913
SECTION Municipal
411-06
ORDER No. 15

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

No 753 L.A.D. 61

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 30 July 1912.

FROM

J S CHAKRAVARTI, Esq, M.A.,
F.R.A.S., etc.,
Comptroller to the Government of
His Highness the Maharaja of Mysore

To

K.R.Srinivasa Iyengar, Esq, M.A.,
Secretary to the Government of Mysore,
General and Revenue *Departments*

SIR,

With reference to correspondence ending with Government Order No.G.6435-4/G.P.9-11-52 dated 8th June 1912, I have the honour to forward herewith copy of my letter No.745-52 of this date to the Deputy Commissioners forwarding the printed copies of the draft Municipal Account Manual and requesting their suggestions thereon. Ten copies of the Manual are herewith forwarded for the use of the Councillors and the General and Revenue Secretariat.

I have also sent a copy to the Chief Engineer, Revenue Commissioner, Excise Commissioner, Inspector-General of Police and Conservator of Forests for favour of their opinion

I beg that orders may be passed for holding the Conference for discussion of the Manual during the next Dasara with a view to its being finally issued at an early date.

I have the honor to be,
Sir,
Your most obedient servant,

J S Chakravarti
Comptroller.

Rec.—Gl 17]

. . . Department

19 /2

From

J S. CHAKRAVARTI, Esq, M.A,
F R A S, etc,
omptroller to the Govt of
H H the Maharaja of Mysore

To

Esq,
Secretary to the Govt of Mysore,
Dept

Dated

Despatched 30-7-12

Received

No. 753/64 Ent 10

Subject matter

Government to
"of Devaji municipal
accounts manual

45-52

The Director's Office,
Madras, Dt. 28th July 1951.

To

[illegible]

[illegible]

Secretary to the Government of [illegible]

To

The Secretary/Commissioner of the President of all municipalities of all districts

Sir,

In pursuance of G.O. No. 7[illegible]-70 L.A.(M)-06 dated 28th April 1951 according their general approval to the draft municipal account manual as proposed by us and requesting us to hold meetings for discussion along with your officers, etc. I have the honour to forward herewith printed copies of your and also our circulars dated the 1st August 1951 addressed to municipalities in your district for their opinion. The opinion of the municipal councils in your district may also be obtained.

The date on which the conference for the mutual consideration of suggestions and criticisms on the draft manual will be held will be intimated by correspondence in due course. In the meantime I shall be obliged by your kindly furnishing us at a very early date your criticism, if any, on the manual.

I have the honour to be,

Sir,

Your most obedient servant,

(Sd.) J. S. Chabawala

Comptroller.

Encl.

"Copy

N. Balakrishnakaimal

Superintendent

Comptroller's Office

X

Bangalore = 4
Kolar = 4
Tumkur = 3
Mysore = 5
Hassan = 3
Mandya = 3
Kadur = 2
Chitaldrug = 3

27

G.R.S. 28]

Gno 10/12

411

File No 86

Serial No 16

Diary No. of letter replied to 697

GENERAL AND REVENUE SECRETARIAT

(Municipal)

Proceedings of the Government of His Highness the Maharaja of Mysore

, the 191

Date of issue 16 9.12

Signed by Mr S-

READ—

Letter No 758 dated the 30th July 1912 from the Comptroller to the Govt. of Mysore forwarding with reference to correspondence ending with G O No G 6433-4 dated the 8th June 1912, 10 printed copies of the draft Municipal Recommendations together with a copy of his circular letter No 745-82 dated 30th July 1912 expressed to the Deputy Commissioners

ORDER

SUBJECT

2)

forwarding the printed copies of the manual and requesting their suggestions thereon, and soliciting orders for holding the Conference for discussion of the manual therein, the ensuing Dasara with a view to its being finally issued at an early date

---

Order thereon No 2312-24 ML 4 11-06-16 Dt 16 9 12

Govt. are pleased to direct that a conference of the municipally inclined officers be held in Bangalore during the ensuing Dasara a few days before the opening of the Representative Assembly for the consideration of the proposed ~~suggestions regarding the~~ Municipal Account manual. The exact date of the holding of the conference will be settled by the President and communicated later on to the members in due course.

1. Comptroller of Finance & Govt.
2. Mr A S Varadachariar Bar
3. Mr Kantaraj Urs Ex Com
4. " C Shekamallaraddy Dy
5. " K A Shamanagowda, GPA
6. Deputy Comrs of Dists

2 The Dy Comrs are requested to forward their criticisms and

Sd/- [illegible]

G.R.S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form)

and those of the municipal
Commissioners on the financial to
the Comptroller also an early and
not later than the 30th September
as called for by Govt and to
furnish
~~[illegible]~~ copies thereof to the
Govt. for information

23/8/12

23/8/12 of pay Desp

To

The Comptroller to the Govt. of Mys
" by Comm of Mysore
" K S Gopalaswamy Esq Revenue
" M Kantaraj Urs Esq B A Mysore
" C Seetharamaiya Esq B A B L
Offg J Sec of Coimbatore
" K R Seshaiyasamy Esq Ex Ex
Secy to Govt, Genl & Revenue

14 Copies

Gl 17]

It is requested that in future communications on the subject the No and date of this letter and the distinguishing letters below the number as given opposite may be quoted and addressed to the Comptroller Mysore Government window dilivery No 6 Bangalore

No L A D
Camp 28

End one

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated ~~Bangalore~~ *the* 18th September 1912
(Camp Mysore)

FROM

J S CHAKRAVARTI, ESQ, M A,
F B A S, ETC,
Comptroller to the Government of
His Highness the Maharaja of Mysore

To

K R. Srinivasiengar ESQ, I A,
Offg *Secretary to the Government of Mysore,*
General and Revenue *Departments*

SIR,

With reference to Government Order No 2318-24 ml 411-06-6 dated the 16th September 1912 I have the honour to forward herewith a copy of the letter I have sent to-day to the members of the Conference on the subject of the meeting during the ensuing Dasara, for the consideration of the draft Municipal Accounts Manual

I have the honour to be

Sir

Your most obedient servant

J S Chakravarti

Comptroller

C M P

Rec.—G1 17]

Department

19

FROM

J S. CHAKRAVARTI, ESQ., M A,
F R. A. S., ETC.,
Comptroller to the Govt of
H H the Maharaja of Mysore

To

ESQ

Secretary to the Govt of Mysore.

Dept.

Dated

Despatched

Received

No.

Subject matter

L.Ps—2,000—17-7-18

Enc to Govt 411-06/1/17

I N W A R D

No. E A-D
Camp 16-27

Comptroller's Camp,
Cheeth' Quarters, Kyaro,
18th September 1918.

From

J.S. Chakravarti Esq., M.A., F.R.A.S., B.C.S.,
Comptroller to the Government of Kyaro

To (1) The Deputy Commissioner of all Districts
(2) The Revenue Commissioner
(3) The Excise Commissioner
(4) The Inspector General of Police
(5) The General & Revenue Secretary to Government

Sir,

With reference to Government Order No.2312-24 M.411-06-16 dated the 16th September 1918 directing that a Conference be held at Kyaro during the coming Dasara a few days before the opening of the Representative Assembly for the consideration of the draft Municipal Accounts Manual, I have the honor to state that, subject to your approval, the following procedure is proposed to be adopted in connection with the work.

2. All the members of the Conference are expected to be at Kyaro by Tuesday the 15th October and the Representative Assembly meeting will commence on Wednesday the 23rd idem. There will, therefore, be six days available for us to meet excluding Sunday Tuesday the 15th, the day on which some officers may arrive at Kyaro and Sunday the 20th, on which days it may not be convenient to hold meetings. It is hoped that if the Conference meet for four hours on each of four working days, the work will be satisfactorily completed. Under these circumstances, the meetings may be held on the 16th, 17th, 18th and 19th October. If necessary we may meet on the 21st and 22nd also. The time of meeting may be from 12 noon to 4 P.M. every day.

3. In my letter forwarding to you printed copies of the draft Manual and in the Government Order of 16th September 1918 you have been requested to kindly forward your criticism

and

and suggestions to my office before the 30th September/49/2. It is particularly requested that the suggestions and criticisms which you may have to offer on the draft Manual may be clearly stated in the form of addenda and corrigenda to the Manual, the reference to the chapter and paragraph of the Manual to which the amendments relate being stated in each case. It is hoped that this course will save time and greatly facilitate discussion. If any proposed addition or correction is not self-explanatory, the reason for it may be briefly stated. It is proposed to print all these suggestions in a consolidated form to serve as an agenda paper for the Conference and to circulate copies of the agenda to members a few days before the meeting of the Conference. In order that this may be done, I earnestly request that your suggestions may reach me as many days before the 30th September as possible.

4. The method of work in the Conference will be to read one chapter of the draft Manual at a time and then to discuss all the suggested amendments relating to that chapter, in due order. All proposals intended for discussion should be in the form of an addition or modification to the draft Manual. Only the suggestions included in the printed agenda will be considered in the first instance. But important points arising during the course of discussion will be noted if the members so desire and a supplementary agenda of such points will be drawn up for discussion after the main agenda has been fully disposed of.

5. Mr. B. Srinivasa Iyengar, Assistant Comptroller in charge of Local Fund Accounts, will act as Secretary to this Conference. It will be his duty to give to the members

members all information and facilities that may be necessary for the purpose of discussion. A summary of the discussion on each amendment with the decision arrived at will be recorded by him and this will serve as the report of the Conference to Government. If the members of the Conference are not unanimous on any point, votes will be taken accordingly and the number for and against the proposal will be recorded.

4. As the time at our disposal for making the necessary arrangements is limited, I request the favour of a reply to this communication by return of post stating

(1) If it will suit you to attend the meetings of the Conference from 12 noon to 4 P.M. on each of the following days viz. 16th, 17th, 18th & 19th October 1912.

(2) On what date I may expect to receive from you the list of proposed addenda and corrigenda to the draft Municipal Accounts Manual for incorporation in the consolidated agenda of business.

(3) Whether you have any suggestions to offer regarding the method of business stated in paragraphs 4 & 5 of this letter.

I have the honour to be,

Sir,

Your most obedient servant,

(Sd/-) J. S. Chakravarty

CONTROLLER.

C.L.R.

"Copy"

[illegible]

Asstt Superintendent,

Comptroller's Office

W 2m/4 BFK 1912

From

The Deputy Commissioner, Chitaldrug District

To

The Secretary Genl & Rev Department

Dated Bangalore

Despatched 23rd September 1912.

Received

General No 170
No

Enclosure No 1

Forwarding copy of letter No 464 dated the 21st instant to the Comptroller regarding the Draft Municipal Account Manual

D/813

No. 170
27

Office of the Deputy Commissioner,
Chitaldrug District.
Dated Chitaldrug, 21st September 1912.
23

From

K. Chandy Esquire B. A.,
Deputy Commissioner
Chitaldrug.

To

K. R. Srinivasiengar Esquire M. A.,
Officiating Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

1922
12 13
411-06
18

SIR,

Adverting to the concluding para of Government Order No.2312-24/Ml.411-06 dated the 16th instant re the draft Municipal Account Manual, I have the honor to submit herewith a copy of my letter No. 464 dated to-day to the Comptroller to the Government of Mysore, containing my opinion on the Manual.

2 The views of the municipal councils will be submitted shortly.

I have the honor to be,
SIR,
Your most obedient servant,
K. Chandy
Deputy Commissioner,
Chitaldrug District.

S.V.

Cure to wl 411-00/8/14 28

Copy of letter No 404 dated 21st September 1912 from the Deputy Commissioner to the Comptroller, Bangalore ds.

---------- O ----------

With reference to your letter No.L.A D./Camp 16-27 dated the 18th instant, regarding the procedure proposed to be adopted at the meeting of the Conference to be held at Mysore during October next in connection with the passing of the Draft Municipal Accourt Manual I have the honor to state, with due respect to the framers of the Manual, that, in my opinion, such an elaborate method of accounting as is contained in the present account manual, seems unnecessary for smaller municipalities like those in this and other Districts in the State with very limited income The procedure is not easily comprehensible by the mofussil clerks, when so little money is raised or spent, so many elaborate forms will be of very little practical benefit and will only necessitate increased expenditure on establishment and printing charges, ~~covering~~ causing an unnecessary drain on the small income of the municipalities The system is suited for big Corporations like Bombay, Madras etc, with enormous revenue, and perhaps it may be usefully introduced into the city municipalities of Bangalore and Mysore

2. I beg to suggest that for the other small municipalities in the State, a small and handy Manual containing all the Government orders of several years about municipal matters and prescribing a much simpler way of accounting, may be framed and discussed later on

3. I have no objection to attend the meetings but if other Deputy Commissioners also agree in this view, the meeting may well be adjourned till a simpler Manual is prepared

4 An Octavo book of 270 pages with over a hundred complex forms on the one hand, and practically no independent powers for the municipalities to raise or spend money or even dispose of a square yard of ground on the other, appears to me to be manifestly mutually inconsistent

5. I have no suggestions to offer regarding the method of business stated in paragraphs 4 and 5 of the letter under advertence.

---------- O ------

" C O P Y

K. Chaudhry

Deputy Commissioner,

S.V.P. Chitaldrug District.

9th ap 85 38/71

191 2-13

From

P.R W Wetherall Esq,

Deputy Commissioner & President Ml Bds,

Hassan District.

To

K.R,Sreenivasa Iengar Esq M.A.
Offg. Secretary to the Govt. of
H.H. the Maharaja of Mysore,
Genl and Rev Departments,
Bangalore

Dated 28th September 1912.

Despatched 29th

Received

General No 126

No 8

Enclosure No 4

Subject

Submitting copy of the letter with its enclosures addressed to the Comptr. etc on the matter of additions and modifications proposed in the draft Municipal Account Manual

30

Office of the Deputy Commissioner,
and
President of Municipalities,
Hassan District.

Dated Hassan 28th September 1912.

DIARY No 2.00

19/2-10/3
SECTION: Ml. Bds. mul
FILE No. 411-06
SERIAL No 19

From,

P.R.W.Wetherall Esq,
Deputy Commissioner & President
Hassan District.

To,

K.R Sreenivasa Iengar Esq, M.A.
Offg Secretary to the Government of Mysore
H H the Maharaja of Mysore,
Genl and Rev Departments,
Bangalore

Sir,

With reference to para 2 of Government Proceedings No. 2312-24/Ml 411-06-16 dated 16th September 1912 requesting that critiwisms of the Municipal Councils in the District be forwarded to the Comptroller along with my opinion on the draft Municipal Account Manual etc, I have the honour to submit herewith copy of my letter No. /Mis dated 28th Instant addressed to the Comptroller on the subject together with copies of its three enclosures.

I have the honour to be,
Sir,
Your most obedient servant,

P.R.W. Wetherall
Deputy Commissioner,
and
President of Municipalities,
Hassan District.

S R I.

Enc to and 411-06/2/19

191 2-13.

From

P.R W.Wetherall Esq,

Deputy Commissioner,& President Ml.Bds

Hassan District.

To

P.S.Chakravarti Esq, M.A.,F.R.A.S.&c,

Comptriller, Mysore Government,

Bangalore.

Dated 28th September 1912.

Despatched

Received

General No

No Mis.

Enclosure No Three.

Sir,

With reference to your letter -- No. 745-52/L.A D. dated 29th July 1912, forwarding for distribution among the Sub Division Assistant Commissioners in this District for their opinion,printed copies of the draft Municipal Account Manual, and requesting that the sugges--tions or criticisms of the Municipal Councils in the District may be forward along with their opinion in the matter as required in para 2 of Goverhment Proceeings No. 2312-24/Ml 411-06-16 dated 1 September 1912, I have the honour to --- state that the Assistant Commissioners of Channarayapatna and Saklespur sub --- Divisions who were requested to furnish their opinions in the matter, have in their letters Nos 41/Mis and 74 dated 16th September 1912 and 7th September 12

(1B— 76 000—1 11)

respectively

respectively, expressed that they have no criticisms or --- modifications to offer on the ~~XXXXXX~~ draft Account Manual.

2. The Municipal Council of Hole-Narsipur Town are of opinion that the draft rules and forms prescribed in the Manual may be adopted (Copy of the Resolution is herein enclosed)

3. When the subject was placed before the Hassan Municipal Council held on 20th September 1912 a resolution was passed to the effect, that after due discussion the additions and modifications as per attached list may be suggested.

Copy of the Resolution is enclosed.

4. I concur in the opinion expressed by the Hassan Municipal Council.

I have the honour to be,

Sir,

Your most obedient servant,

Sd P R.W.Wetherall

Deputy Commissioner,
and
President of Municipalities,
Hassan District.

S.R.I.

" C o p y "

P R W Wetherall

S R I

Deputy Commissioner & President
of Municipalities, Hassan Dist.

Enc to Govt 411-06/1/14

33

Proceedings of a meeting of the Hole-Narsipur --

Municipal Council held on 15th September 1912.

Present.

Mr. S.N.Appanna Iengar , President.

Mr.	R.Virunarana Iengar	Vice President
"	N.Subba Rao	Pleader.
"	N.D.Venkataramaiya	Pleader.
"	N.Sampatha Ienagar	Head Master.
"	N.Krishna Iengar	Pleader.
"	N.Venkata Rao	Pleader.
"	Ramachandra Rao	Sub Asst. Surgeon.
"	C.M.Khasimalli Sahib	Sub Registrar
"	M.Venkoba Rao	Retd. Doroga.
"	K.Rangaiya shetty	Merchant.

Resolved that after a careful perusal of the draft Manual, this Municipal Council are of opinion that the rules and forms prescribed in the Manual may be adopted on the lines suggested by the Comptroller.

Sd. S.N.Appanna Iengar

President, Hole-Narsipur Ml Counci

"Copy"

Deputy Commissioner &

President of Munities.

Hassan District.

S.R.I.

ngs of a meeting of the Hassan Town Municipal Council held on 20th September 1912.

Present.

P.R.W.Wetherall Esquire, President.

Ex-Offici Members.

Mr. M.Sreenivasa Murty	Vice President
" Puttasamaiya B.A.,L.C.E.	Asst. Engineer In Ch. Hassan Division.
" G.Khirvathum M.B.,C.M.	Dist. Medl & Sany Offr.
" V.S.Rajagopala Char	Amildar, Hassan Taluk.

Non-Official Members.

Mr. Mohamad Rasa	Retd. Asst. Comar
" Muddappa	Retd. Asst. Conservator Of Forests.
" Khader Saib	Merchant.
" Dharmappa	Retd. Shroff
" Sreecantappa Shetti	Sahukar
" Mahadevappa	-do-
" Doda Payanna	-do-
" B.Alasingra Char	Contractor.
" H.D.Warnappa	Retd. Taluk Sheristedar
" S.Ramanna	Pleader.
" M.L Narsimha Char	-do-
Rev. H.Spencer	Wesleyan Mission.

X X X

IV. Read Comptroller's letter No. 745-52/L.A.D dated --- 29th July 1912 forwarding printed copies of the draft "uni--cipal Account Manual for the opinion of the Deputy Commis--sioner and President of Municipalities together with the opinion of the Sub Division Assistant Commissioners, and Municipal Councils.

Resolution - After due discussion resolved that the additions and modifications, as per attached list, are suggested to the provisions of the draft of the Municipal --- Account Manual.

X X X

Sd P.R W Wetherall

President of Municipalities,

Hassan District

" C o p y "

P.R.W. Wetherall

President of Municipalities,

S R.I. Hassan District.

List of proposed addenda and corrigenda to the draft Municipal Account Manual.

Encl to Govt 4-11-16 No 24

(1) Chapter 1 Para 4. Rule 5. Add at the end to Rule 5 " in urgent cases the President may incur expen-diture up to a limit of Rs100/- in anti-cipation of sanction ".

(2) Chapter 3. Page 15. Rule 30. Insert the words " or market value as the case may be" after the words " sec-tion 3 (10)" in Rule 30.

(3) Chapter 3. Page 16. Rule 37. Add the words " to Regulation and Non Regulation Municipalities" after the word " applies" at the end of Rule 37.

(4) Chapter 4. Page 28. Rule 76. Add the words " in Regulation & non Regulation Municipalities " after the word " year" at the end of Rule 76.

(5) Chapter 5. Page 35. Rule 92. After the word " Pie" at the end of clause (8) of Rule 92 add " and the following quantities of articles are exempt from payment of Octroi duty" Vis.-

S.No.	Kinds of Dutiable articles.	Maximum quantity that may be exempted at one time from the payment of the duty.
1.	Cocoanuts fresh	6
2.	-do- dry	6
3.	Betel leaves	100 leaves.
4.	Jaggery	5 seers.
5.	Ghee	2½ seers.
6.	Butter.	5 seers.
7.	Oil (other than kerosine Oil)	2½ seers.
8.	Sugar	2½ seers.
9.	Tobacco	1 seer.
10.	Cloth.	2 cloths.

(6) Chapter 9. Page 76. Rule 241. Insert the word " Budgeted" immediately before the word " works" in line 3 of Rule 34 (1).

(7) Chapter 9.

Rule 251.

(7) Chapter 9. Page 79.

Rule 251. Add the words " or Board" after the word " Council" in line 5 of Rule 251.

(8) Chapter 10. Page 95.

Rule 322. Add as clause (d) below clause (c) of Rule 322, the following - " (d) Municipal Councils or Boards may apportion the aggragate amount of remuner-ration among the village servants i.e. Shanbogue and Patel actually employed in such proportion as they may deem proper not exceeding 5 % of the total collections.

(9) Chapter 11. Page 100.

Rule 338. The words " or his duly autho-rized agent " in Rule 338 may be within parenthesis to render the wording more clear.

(10) Chapter 11 Page 101

Rule 339 In Rule 339, the serial --- number of vouchers is required to run for an entire year As such it is not clear why under Rule 378, a monthly serial num-ber is required to be adopted

(11) Chapter 11 Page 102

Rule ~~436~~ 346. As per Rule 346 the cross entry may be printed in red ink across both the foil and the Counter-foil of each cheque, instead of across the foil only as per Form No 97.

Sd. P.R W Wetherall
President of Municipalities,
Hassan District

" C o p y "

P R W Wetherall

President of Municipalities,
Hassan District.

S.R.I.

MS

1912-13

From The Deputy Commissioner Kadur District

To The Secretary to the Government of His Highness the Maharaja of Mysore General and

Dated 30th September

Despatched 1st October 12

Received

General No 149

No

Enclosure No 1

Submitting copy of letter addressed to the Comptroller in re- the Draft Municipal Account Manual -

DIARY No 2068

GH B—20 000 8 12 11

37

Kadur Dist
Chikmagalur 30th September 1912.

From A Subramanyaiyer Esquire BA
Deputy Commissioner
Kadur District

To. - H R Sreenivasa Iyengar Esquire MA
Officiating Secretary to Government of
His Highness the Maharaja of Mysore
General and Revenue Departments -

ml 411-06/81 20.

Sir,

As directed in para 2 of Government order no 2312-24/ml 411-06 dated the 16th September 1912, I have the honor to submit, herewith, for the information of Government, a copy of this office letter no dated 30-9-1912 addressed to the Comptroller in Mysore regarding the draft Municipal Account Manual -

I have the honor to be
Sir,
Your Most Obedient Servant
A Subramanyaiyer
Deputy Commissioner
Kadur District

58

Eve to rul 41-06
8/20

From The Deputy Commissioner
Kadur District

To The Comptroller in Mysore
Bangalore —

Dated 30th September 1912

No

Sir,

In continuation of my letter no 97, dated the 26th September 1912 regarding the draft municipal Account manual I have the honor to state that the municipal Council of Chikmagalur have expressed their opinion that they have nothing to suggest in the matter and they will accept the decision of the Conference. The opinion expressed by the municipal Council of Sankere is that the present draft manual serves all purposes and may be adopted if there should be anything to be

about this manual I shall urge it at the Conference

I have the honor to be
Sir
Your Most Obedient Servant
(Sd) A Subrahmanya Iyer
Deputy Commissioner
Madura District

"Copy"
Attested
Deputy Commissioner
Madura District

DRP

From 191 2

The Deputy Commissioner
Shimoga District

To The Hon Secretary to
Government, General
and Revenue Depts
Bangalore

Dated 30th September 1912

Despatched

Received

General No 45
No.

Enclosure No 2

Submitting copy of
letter no. 233/En 1 dated 30 9 1912
addressed to the Comptroller
re- The memo of observations
on the Municipal Account
Manual

DIARY No. 2069

ID

SECTION

FILE

GENERAL

No 45 39
Ex. 2

Office of the President of
Municipalities, Shimoga Dist
Dated 30th September 1912
Camp Thirthahalli.

Rel 411-06/8121

From

H. Srinivasa Rao Esquire
Deputy Commissioner and
President of Municipalities
Shimoga District.

To

K. R. Srinivasa Iyengar Esquire MA
Offg Secretary to Government of Mysore
General & Revenue Departments
Bangalore

Sir

Adverting to your No 2312-24 Ml 411-06 dated 16th September 1912, I have the honor to submit herewith a copy of my letter No 233 dated 30th September 1912, to the Comptroller with its enclosure

I have the honor to be,
Sir,
Your most obedient Servant,

H. Srinivasa Rao

Deputy Commissioner and
President of Municipalities

DJ

Encl to ind 411-1/8/24

No. 233.
Enc. 1 memo

Office of the Deputy Commissioner and President of Municipalities, Shimoga District, Dated Camp Thuppur - 30th September 1912

From

K. Srinivasa Rao Esqr
Deputy Commissioner & President
Shimoga District

To. J. S. Chakravarti Esquire I.A.S.
Comptroller in Mysore,
Bangalore

Sir,

With reference to your No 616 L A D dated 18th September 1912, I have the honor to forward herewith a memo embodying my observations on the Municipal Account Manual, and to add that the dates proposed for the holding of the Conference (from the 15th to the 22nd proximo) will suit me.

I have etc

Signed K Srinivasa Rao
Deputy Commissioner
and President

"Copy".
K Srinivasa Rao
Deputy Commissioner
& President

Enc to Ind 411-86
8/21

Memorandum of
Observations on the Municipal
Account Manual

— " —

The Municipal Account
Manual is evidently in-
tended to be applicable to
all the Regulation Munici-
-palities in the State, and
with adaptations, to the
Non-Regulations Municipalities
also In the Case of also
Non regulation Munici-
-palities and Such of the
Regulation Municipalities
as are not Situated in
Districts or Sub-Divisions

Head Quarters the head of
the Office is the Vice President
and not the President.*
All the functions, such as
Scrutiny of accounts, bills
Registers, licenses &c which
devolve upon the President
under the Manual, have
been attended to and will
have to be in future also,
by the Vice President. In
most Cases, the President's
Office is not even Situated,
within the limits of the
Municipalities, and the
President, himself, is a
Supervising and Coordinating
Officer who Compiles the Con-
Solidated accounts of
all the Municipalities
under him, and not
the immediate executive

42

Executive head of the Municipality - an assumption that tacitly underlies these rules. —

No directions are given in the Manual for the proper performance of this guiding work and for the Check to be exercised over the accounts of the Subordinate Offices by the President

Even in the case of Municipalities which are in District or Sub-Division Head quarters, the Vice President's and President's Offices are separate from each other The rules however seem to contemplate the

the Case of the Press
and Vice President work-
-ing in one and the Same
office and of a Compact
and self contained Munici-
-cipality with full time
officers ——"—— and
a large and developed
organisation, one, in
short, in which there would
be no difficulty in
administering the rules
with thoroughness

Another fact to be taken
into consideration before these
rules are brought into
force, is the capacity or
the reverse of the existing
Staff (both in point of numeri-
-cal strength and edu-
-cational qualifica

to cope with the complicated and highly technical - System of accounts prescribed in the Manual with its elaborate Checks and Counter-Checks -

From my experience of Municipalities, I think it would be no exaggeration to say that the generality of accountants in the Municipalities are more likely to be bewildered than enlightened by these rules

With these preliminary observations I shall now proceed to discuss the rules individually

Rule 3 Exception Line 3

"Payments should not be stopped for administrative reasons -

A better wording would be" "should not, for administrative reasons, be stopped"

Rule 4 Form 95 Col 8

The words" Cheque number" to be changed into "Voucher" with a foot note as follows -

"when the voucher is a cheque the (printed) cheque no should also be given"

Rule 6 Exception as Rule 58

The term "minor Municipalities" has hitherto been used for non regulated municipalities. It is therefore better, to avoid confusion, to keep the term

to "its" former use, and to designate all except City Municipalities as simply "Municipalities".

Rule 11. Line 2 Query:—

What does the word "receipts" mean? It may mean either (1) the receipts columns in the register, as the rule is about accounts, or (2) receipts obtained from parties for payments made to them, or (3) receipts granted to them for money paid by them.

In the 1st case the necessity for a bilingual entry (in English and Vernacular) is not very clear —

Rule 3 Exception Line 3

"Payments should not be stopped for administrative reasons".

A better wording would be "Should not, for administrative reasons be stopped"

Rule 4 Form 95 Col 8

The words "Cheque number" to be changed into "Voucher" with a foot note as follows - "when the voucher is a cheque the (printed) cheque no should also be given"

Rule 6 Exception as Rule 58

The term "minor Municipalities" has hitherto been used for non regulation Municipalities. It is therefore better, to avoid confusion, to keep the term

49

balance of two years
and of the second year's
arrears outstanding in
the third year —

Rule 50

This rule also is to be
modified in the light
of the above observation

Rule 57

Fourth line Insert "that"
between "demand" and
"remains"

Rule 58

The heading Certainly
the Comptroller could not
object to the very existence
of "the Minor Municipalities

A better wording would
be "exception in the case of
Municipalities other than
City Municipalities" —

Rule 16. Last Sentence.

This is worded as almost to imply that - "Merit" depends on the "number of important defects".!

The suggestion, too, smacks of the arrangements of a number of School boys, is out of place in an account Manual, and may well be omitted.

Rule 35 Line 2

"Form 5 (b) should be" Form 6"

Rule 49 Form no 9 or 10

The form does not seem to provide for the record of the Demand, Collection and balance of four years but of only the demand Collection and

balance of two years
and of the second year's
arrears outstanding in
the third year —

Rule 50

This rule also is to be
modified in the light
of the above observation

Rule 57

Fourth line Insert that
between "demand" and
"remains"

Rule 58

The heading Certainly
the Comptroller could not
object to the very existence
of "the Minor Municipalities

A better wording would
be "exception in the case of
Municipalities other than
City Municipalities" —

Rule 58 7th line

"Suitable Changes" what ever these changes may be, they seem to have been already interdicted by rules For the sake of uniformity, another form may be prescribed to be applicable to these Municipalities –

[In form 13 (Pages, forms)

Col 7 } omit "of current"
Col 13 }

Col 12 Change to "Collection out of Current demand"]

Rule 70 Note This should be made a rule under the Municipal Regulation and published in the Gazette

Rule 73 Notes 1, 2 and 3

These also should be passed as byp laws under

under ~~the~~ S. 11 Municipal Regulations and published in ~~the~~ Gazette

Rule 73

["Municipal Regulation" The plural is unnecessary "Regulation" is enough]

Rule 84 This is out of place in an Account Manual. The latter part of the rule from "in such cases" may stand, with suitable modifications.

Rule 85 The portion from "In sanctioning" laying down Administrative principles, should be made rules under the Municipal Regulation

and is out of place in an Account Manual.

Rule 85 Sub clauses 6 and 7, should come not under "Remissions" but "Write off".

Similarly, Rule 91 to 114, 116 to 124, 131 to 133, touch up on Administrative details and should be eliminated from the Manuals. —

Rule 103 This rule is a violent innovation likely to be deeply resented by the Mercantile Community. Further it is inconsistent with rule 114 which is the present law on the subject. The practical difficulties in the working of the rule are many. —

Rule 110 The System was tried in Mysore. It was found necessary to have a separate "Golaka" or box for each Mutsaddy

Rule 152 Heading Vide Remarks on Rule 58.

Rules 134 to 145 152 to 165 bear upon Administration details.

Rule 153 Forms 152 and 144 should be in triplicate, the last or triplicate portion to be given by the exporter on reaching a place where he first makes a sale, after leaving the Municipality, to the Patel or Octroi Superintendent there. This should be

pasted to the book
after it is received
back from the said Patel
or Octroi Superintendent

Rule 161 Fourth line.
Insert "True" before
"Declaration"

Rule 167 Fourth line
"Toll" should be changed
to "Table" The quoting of the
authority under which
the toll is leviable seem
unnecessary

Rule 166 to 187 are all
upon Administrative
matters with the exception
of rules 174, 180, 181 and
182

Rule 172 Second para of
line, from bottom Omit
the second "Deposit" "Earnest"
money" is enough

Rule 174

Form 59. The word "Nazul" is not understood. Also form 59 does not seem applicable to entries regarding Toll Sales. Form 108 seems to be quite adequate.

Rule 180 Form 59 again. Is it not inapplicable especially columns 3, 4, 5, 6, 7, 8 and 9 to Toll Sales?

Large parts of Chapter VII (on licenses) dwell upon Administrative matters.

Rule 240

"The District Sanitary Board." This Board does not exist at present.

Rule 241 ~~Sub~~ Clause (b)

This is out of place in an Account Manual. Moreover the heading is "The powers of Municipal Councils to Sanction works." Hence instructions regarding the inspection of works are out of place here —

Rule 287 This rule conflicts with rules 3 and 6 Vide also Rule 300.

Rule 346 Change 2nd line thus: —

"Amount which is the next higher whole number of Rupees than the sum for which the cheque is."

Rules 241 (1) (i), 242 and 390

Under rule 241 (1) the President cannot sanction any Estimate for works (whatever the Estimate may amount to) without the authority of the Council. Under 242, the Vice President can sanction ordinary works up to Rs 50/- and repairs up to Rs 100 on his own authority. Thus, under this manual, the President is placed in a position of less responsibility and power than the Vice President. Again Rule 390 (Under rule 241) would seem to imply that the President

can delegate the power of sanctioning the Estimates (of Rs 50 original and Rs 100, repairs) to the Vice President. But under 242, the Vice President can do this on his own authority and the delegation would seem to be, rather, superfluous, not to speak of the natural embarrassment the President would feel in delegating to another a power which (except under subversion) he himself does not possess.

A number of typographical errors and breaches of Grammar, resulting at times, in very comical blunders were discovered in the course of my study,

g to Council Appeal

below a few of those

that Cases contain such

matter

Rule 35 this circle

for "Main" circles

Pg 218 Appendix A.

1st para line 2.

" Every exceptional mea-

-sure" for "many exceptional

measures".

Para 12 line 3.

"Various articles" for "Di

-verse articles"

Rule 77 3rd line

"Abbreviated" for "Approfri

Rule 95 1st line

"Nomthlopi" for "Nomthlopi"

Such Cases?

Such Cases & Such Cases

Rule 137 1st line

"Preceding rule" for "Preceding rules"

Rule 178 4th line

"Infringement of any of its terms" "the lease" for "Infringement of any terms of the lease".

Rule 179.

The last sentence is not complete, and evidently forms part of the previous sentence.

Rule 194 line 1:

"Dying thread" for "Dyeing thread".

"Form 50 2d part"

"Particulars of licence" "Particulars of licence"

Rule 200

Table 2d para 3 line 1 "Course" "Case"

Rule 223

Note 2d line

"Place or near the pound"

for "Place at or near the pound"

Rule 225, 4th line

"Shall be draw up"

for "Shall be drawn up"

Rule 230

"Impounded Sold Cattle"

for "Impounded Cattle Sold"

Rule 231

"By President" for

"By the President"

Rule 269 "Contract or" ...

for "Contractor"

Rule 273

"Interest;" for "Interest;"

Rule 331

a ~~fortnight~~ for "once at least" or "at least or

a fortnight

Rule 336 2nd line
"Payment for Payorder"

Rule 357 Sub clause 3
"Receipts" for "Receipt".

Sub clause 8
"Or b" for "or"

Rule 384 Last line
"Economies" for
"Economies"

Deputy Commissioner
and President of
Municipalities

Comp. Thuppan.
Shimoga Taluk
28 9 1912

All

19

From

The Deputy Commissioner
Mysore District

To

The Secretary to the
Government, General Adm. Dept

Dated 5th Oct 1912

Despatched

Received

General No 180
No.

Enclosure No. 2

Submit - copy of
Opinion on the draft
Municipal Accounts
Manual

GPB—1,50,000—22-6-21

DIAR 3a

No 180
Ex-2

1912-13
411-86
22

5

Office of the Deputy Commissioner
Mysore District
Dated, Mysore, 5th October 1912

From

K.Krishna Iyer, Esquire,
Offg Deputy Commissioner
Mysore District

To

K R.Srinivasaiengar, Esquire., M.A.,
Offg Secretary to the Government of Mysore
General and Revenue Department
Bangalore.

Sir,

As called for in para 2 of Government Proceedings No 2312-24/M1 411-06-16 dated 16th September 1912, I have the honor to submit herewith for the information of Government copy of my letter No 2478 dated 4th October 1912 to the Comptroller regarding the draft Municipal Account Manual, together with a copy of its enclosure containing my suggestions in the matter

I have the honor to be,
Sir,
Your most obedient Servant,

K Krishna Iyer
Offg Deputy Commissioner
Mysore District

S J S

No 2478. 6th Oct 1912.

To

The Comptroller in Mysore,

Bangalore.

Sir,

With reference to Government Order No.2312-24/Ml.411-06-11 dated the 16th September, 1912 and your office letter No. L.A.D./C.16-27 dated 18th September, 1912 forwarding copies of the draft Municipal Account Manual for my criticisms and suggestions, I have the honour to state that it is not clear under what section of the Municipal Regulation this Mannual finds a place, that as pointed out by the President of the Hunsur Municipality the power to introduce an Account Manual has not been reserved to Government in our Municipal Regulation as in the Madras District Municipalities Act for instance (Vide Section 250.J.) and that as such the authoritative introduction of a Manual will not be appropriate except as a set of model accounts for the adoption of the Councils with such alterations and additions as they deem fit to make. The prefatory rotato the Manual mentions that our Municipal Regulation is based upon the Bombay District Municipalities Act and that unfortunately there is no Account Manual based on that Act published. I think that a Manual was not published, because no provision has been made in the Regulation and that the matter has been left to the Municipalities concerned.

2. The Manual enters into such elaborate detail, that taking into account the establishment now attached to the Municipalities, I have my own misgivings as to whether the majority of them can undertake to work on the lines proposed. At any rate the [illegible] forms will be a puzzle to the Kanarese hands who alone are available for the low scale of pay prescribed for the clerks in smaller Municipalities. If the forms are to be adopted by the [illegible] be prescribed in Canarese.

3. The

3. The Manual as now compiled deals at great length on numerous matters other than those pertaining to accounts proper e.g. principles of assessment of direct taxes, Octroi, Licenses and so on--matters which according to the Regulation have to be strictly left to be dealt with in the Municipal By-laws Unless this Manual is to be styled Municipal Manual and not an Accounts Manual, the scope of the Book should be limited to what is quite necessary for prescribing the forms of accounts with instructions for their maintenance The Manual as at present styled cannot evidently deal exhaustively with the entire category of subjects some of which have now been incorporated in it The Municipal Account Manual need contain only Chapters I, II, parts of Chapter IV, Chapters IX, X, XI and XII and I think such a Manual will be simpler and better suited to the requirements

4. The Manual may, to start with, be introduced into the two city Municipalities and also if necessary in any Municipality with an income of over say Rs 20,000 where the necessary establishment is available After gaining some experience on the merits of the working, the question of extending them to all the Municipalities may be considered I think this is very necessary to avoid a general unsettlement of accounts in minor Municipalities and consequent confusion

5 The Manual leaves the impression everywhere that the President is the Officer in immediate charge of the accounts authorises the President to delegate his powers if necessary to Vice President whenever there is a Vice President He is the officer in immediate charge of the accounts and the President exercises supervision and controls He has multifarious functions in other capacities and as such the necessary corrections have to be made in the Manual.

6 A memo

6. A memo showing the list of proposed corrections i annexed hereto.

I have the honour to be,

S i r,

Your most obedient servant,

Signed/ K Krishna Iyer

Offg Deputy Commissioner,

Mysore District

N. K. S.

" Copy "

[illegible]

Offg Deputy Commissioner

Mysore 12.11.

N O T E S.

----- o·O:o: -----

Article 9 — This is a curtailment of the Councils' powers unwarrented by the Regulation. Vide Section 51, 50 (2), and 48 (w), and may therefore be omitted.

Article 17 and 18. — May be omitted as the Comptroller has no place in the Regulation except in virtue of the provisions of Section 170 of the Regulation and his powers are laid down in sub-section (2) of this section.

Article 30. — Add "or other valuation of buildings and lands" in the fourth sentence of the article or recast the sentence, making corresponding changes in Columns 6 and 8 of form 3.

N.B. In town Municipalities the basis of valuation is the market value and not the letting value Vide Section 59 (b) (i) (1) of the Municipal Regulation.

Article 38. — There is no authority for remitting the house tax for 2 months. The section quoted in the margin is no authority for this point. This section merely prescribes the instalments. This article should be omitted and a provision ought to be made in the bye-laws if necessary.

Article 73. — The fees prescribed are at variance with the bye-laws already sanctioned by Government for Mysore City Hence this article has to be amended. (Vide Clauses 18 and 19 of the

the bye-law[illegible] [illegible]er Section 46 (i)

Article 84 — [illegible] article is diametrically opposed to Section 69 (2) of the Regulation may be omitte

N.B. It is unreasonable to hold that a dilapidated building should continue to pay house-tax until it is levelled with the ground It would be more reasonable if the land tax or the site along be recovered until the building is re-occupied

Article 85 d (4) — This may be omitted in view of the fact that an officer should be drawing [illegible] salary of Rs 100/- and upwards and in order that the ta in question may be levied I think their own statements unattested by the head of the office may be accepted

Section 92. — How about stolen property brought in the custody of the Police? The property is not ei vested in Government nor is there any [illegible]

Section 103 — The chief article on which octroi is leviable ad valorem is cloth and it is an impracticable and laborious task to investigate market value of a piece particular kind of cloth in the town of import which by its very nature is variable The present practice of calculating the ad valorem duty fr[illegible] price as laid down in the invoice seems the better method

Article 164 — This fee is opposed to the by-laws [illegible] provide for free export p[illegible] without Vide by-laws B[illegible] Were [illegible] 48 (k).

Article 390.
Rule 131.

The former part of the article "granting exemptions etc., ...security" may be omitted as the President cannot attend to this.

Signed/ K Krishna Rao

Offg. Deputy Commissioner,
Mysore District.

I. K. S.

Copy "

K Krishna Rao
Offg Deputy Commissioner.
Mysore District

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Encl

Office of the
Deputy Commissioner, Tumkur District,
Dated Tumkur, 7th October 1912.
8 a

From,

DIARY No 2212

C.S. Balasundaram Iyer Esqr ,
Offg, Deputy Commissioner
Tumkur District.

19/2-10/3
SECTION Mun
FILE No 411 06
SERIAL No 29

To,

K.R.Sreenivasa Iyengar Esqr , M A.,
Offg. Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

Sir,

With reference to para 2 of Government Proceedings No 2312-24/M1 411-06 dated the 16th September 1912, I have the honor to forward herewith a copy of my letter No 666 dated 7th October 1912 to the Comptroller making certain remarks on the draft Municipal Accounts Mannual.

I have the honor to be,

Sir,

Your most obedient servant,

CS Balasundaram Iyer

Offg Deputy Commissioner

TBM.

[illegible]

[illegible]

[illegible]

71

From

The Deputy Commissioner,

Tumkur District,

T U M K U R.

To

The Comptroller,

Government of Mysore,

Bangalore.

Dated 7th October 1912.

Despatched

Received

General No

No 7 [illegible] 666

Enclosure No

Sir,

With reference to the correspondence ending with my letter No.577 dated the 23rd September 1912 regarding the draft Municipal Accounts Mannual, I beg to state as follows -

In the first place, I would obse that the Municipal Regulation VII of 1906 does not confer on Government any general power of framing rules for the guidance of of municipal bodies. Only a few sections of the Regulation contemplate the issue by Government of Rules having general application to all Municipalities. So far as I can see, the following are the only sections of the Regulation under which Government can pass general or special orders regarding matters coming within the scope of the Accounts Manual

Section 46 (g) re - Pensions

48 K. regulating octroi refu

50 (a) v requiring Municipalti

to furnish certain information in regard to taxes to be imposed.

73) Requiring Municipalities to impose certain
74) taxes or to suspend certain taxes.

171. Prescribing forms of Annual accounts

175 A. Preparation of plans and estimates of works to be partly or wholly constructed out of Municipal Funds.

It is therefore doubtful to me whether the various Rules embodied in the draft manual now circulated for opinion can be brought under one or other of the sections above referred to I am not aware of the statutory authority under which the Madras Municipal Code, the Punjab Code and other Codes, upon which the draft has so liberally indented, have been issued, but so far as Orr's model Rules go, I believe , they are meant for adoption with suitable modification by the Municipal Councils themselves instead of being rules framed by Government for the guidance of such Councils. It is not clearly explained anywhere whether the draft Accounts Manual is similarly meant to be adopted by each Council as a body of rules framed by itself under the Regulation for the guidance of its Officers and others. If such is the intention the further question will arise whether it is expedient desirable or necessary to force all local bodies to adopt a stereotyed set of rules. I have no doubt that this aspect of the question, which raises a somewhat fundamental issue, will receive careful consideration at the hands of yourself and the Committee.

Proceeding to details I have only a few suggestions to offer.-

Rule 8. The wording of the latter half of the first sentence is ambiguous It would be better to deal with the receipt to be taken from the Treasury Officer in a separate sentence. The note at the end of this rule may be converted into a paragraph of this rule. The heading of the rule may be amplified by the addition of the words " and Vice Versa."

Rule 20 The 15th April in the last portion of this rule would have to be 1st May. Under section 169 of the Regulation the latest date for consideration of the dget is the 1st April and

uch consideration the bud

Commissioner and by him to Government. It is doubtful if 15 days in enough for this.

Rule 21 (8) } These rules appear to conflict with the
24 25. } provisions of section 169 (2) of the Regulation dealing with the budget. The main object of the Regulation appears to be to give local bodies a necessary amount of freedom, which these rules will seriously curtail As the Regulation stands there seems to be nothing to prevent new expenditure being provided in the budget if the Municipal Council considers such expenditure necessary, The Regulation also leaves the budget sufficiently elastic in certain respects.

The Rules in section 21 etseq are obviously based on those obtaining in regard to the budgets of Government departments and are in so facto inapplicable in their entirety, to the finances of a local body. Government has to deal with a number of departments each likely to propose new expenditure, if allowed to do so, and a considerable amount of delay and inconvenience would be caused in having to decide between the conflicting claims of departments and the varying advantages of outlay in new directions The rule blocking out all proposals for new expenditure not sanctioned in advance from the budget has therefore a strong and sound basis In t e case of the budget of a local body like a Municipality dealing with interests extremely localised the case is different. The local body must itself necessarily have a large voice in deciding how its taxes shall be spent for objects of local advantage and there can be no competing proposals and claims to adjudge between I therefore see no object in the retention of a rule like 21 (3).

Rule 85 (7). It is doubtful whether it is necessary to restrict the power of a Municipal Council to write off irrecoverable arrears. Under section 46 (j) the Municipal Commissioner can frame rules. The reference to the " latter case " in t e last sentence of the rule is not clear.

Another matter of importance which the Manual does not appear to take account of is the state of things that will be created when several Taluk Head Quarters and other places are made Regulation Municipalities, under the presidency of Assistant Commissioners. Even though such Municipalities now exist, the Assistant Commissioners are presidents only in name and all the work is done in the Deputy Commissioner's Office as formerly. The Assistant Commissioner Presidents issue no Cheques, and maintain no Municipal Accounts. The accounts do not even pass through them but are sent by the Amildar Vice-Presidents direct to the Local Fund Department of the Deputy Commissioner's Office. This state of things must cease ~~to cease~~ to exist if the Regulation is properly understood and applied. In that case the relation of the Assistant Commissioner President to the Deputy Commissioner in the Local Fund Department has to be defined. The Deputy Commissioner's control under section 173 etseq of the Regulation is of an extraordinary character and cannot apply to everyday Municipal Administration. One solution would be to keep the Deputy Commissioner as President of all the Municipalities and nominate the Assistant Commissioners as Senior Vice-Presidents of the mofussil Municipalities.

I have the honor to be,

S i r,

Your most obedient servant,

/Signed/ C S Balasundaram Iyer

Offg Deputy Commissioner

TBM.

" C O P Y "

C S Balasundaram Iyer

Offg Deputy Commissioner

D 2210 75

Bangalore District

Deputy Commissioner's Office,

Bangalore Dated 9th October 1912.

From,

B.J.Ramaraswami Naik,Esquire,B.A.

Deputy Commissioner,

Bangalore District.

DIARY No 2210
10 12 10 13
SECTION Crime
FILE No. 4 N 06
SERIAL No. 30

To,

K.R.Srinivasa Iyengar,Esquire,M.A.

Secretary to the Government of Mysore,

General and Revenue Departments.

Bangalore.

With reference to Government order No 2312/24 Munl 411/06, dated 16th September 1912 calling for opinion on the Draft Municipal Account Manual, I have the honor to submit herewith Copy of my letter No 711 dated 9th October 1912, to the Comptroller together with those of its enclosures.

I have the honor to be,

Sir,

Your most obedient Servant,

Deputy Commissioner

Bangalore District.

for

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Lo R 74
Qu 2

Bangalore District
Deputy Commissioner's Offic
Bangalore, dated 9th October 1

From,
The Deputy Commissioner,
Bangalore District.

To, The Comptroller,
Mysore Government.

Sir,

With reference to your letter No L.A.D. Camp 1/7 dated 18/9/12 requesting to intimate my criticisms and suggestions on the Draft Municipal Account Manual, I have the honor to state that a Casual reading of the Manual shows that it is based upon the Municipal Account Manuals of other Presidencies which are prepared in accordance with the Municipal Acts in force in those places to suit the local needs. The Mysore Municipal Regulation has been modelled on the Bombay Municipalities' Acts and in the absence of any Municipal Manual in Bombay, it is necessary to know how far the provisions of the Municipal Regulations in the Punjab, United Provinces and Madras correspond to the provisions of our Code before the rules framed in the above places could be adopted here. In any case, it is not possible to offer any useful criticisms unless the proposed rules are

time.

~~However,~~ On going through the draft Manual, I find that the rules embodied therein are elaborate and many of them unsuited for Minor Municipalities constituted under the Regulation. These Municipalities, though constituted under the Regulation are not in a position to maintain the necessary Establishment required to work out the proposed rules in a satisfactory manner. Even in Chennapatna which is the biggest of the Minor Municipal-ities in the District constituted under the Municipal Regulation, the average annual income is about R$ 6500/-, the expenditure amounting to nearly R$ 6000/-. I think it would be desirable to obtain copies of the standing orders and rulings passed under the Bombay Municipality Act also. I would therefore suggest that the proposed draft rules excepting those which are inconsistent with the Municipal Regulation be taken as model rules, the Municipal Councils being required to adopt and work out such of the rules therein as are found to suit their local requirements.

However, I enclose herein a memo containing my views and criticisms regarding the adoption of the several rules in the case of Minor Regulation Municipalities.

Copies of the Resolutions of the Municipal Councils of Chennapatna and Closepet are enclosed. of the remaining Municipalities have not been received as yet.

"Copy"

Deputy Commissioner, Bangalore

[illegible] [illegible]

Memo of views regarding the adoption of the rules of the draft Lunicipal Account Manual.

Xhapter I.
Rules 1 to 19. Excepting Rule 17 the others may be adopted for the minor Lunicipalities constituted under the Lunicipal Regulations. The necessity for reporting cases of embezzlement to the Comptroller in the Local Audit -- Branch is not clear seeing that the control over the Lunicipalities has already been lavested in the Deputy Commissioner under section 173 of the Lunicipal Regulations.

Chapter II
Rules 20 to 29. May be retained.

May be retained.

Chapter III
Rules 30 to 41.

Chapter IV
Rules 42 to 52, and 54 to 57. Not applicable to minor Lunicipalities.

Rule 53 and 58 ay be retained.

Rules 59, 61, 62 to 73. do.

Rule 60(Note(2)) Since Section 82 of the Lunicipal Regulation requires the issue of demand bills for all Lunicipal claims before the same is collected, the bills will have to be presented either by the existing Chaukidars or bill collectors to be specially appointed, the procedure suggested in the note to Rule 60, in the case of small Lunicipalities is opposed to the Provisions in section 82 of the Lunicipal Regulation.

In the days are at present collected by the Chaukidars, the same system may continue being empowered to give receipts.

Rules 74 to 77. May be adopted.

Rules 78 to 81.	The D.C and E Form No.24 is now being used in the all the small Municipalities including those constituted under the Regulation.
Rules 82 to 90.	The Municipal Regulation does not make any distinction between remission and writes off (Vide Section 62 of the Regulation). The power to make By-laws regarding writes off is vested in the Municipal Council under section 46 Clause J. So there is no necessity for these Rules being embodied in the Manual.
Chapter V. Rules 91 to 96.	May be retained. But to work out satisfactorily a larger establishment is necessary.
Rules 97 to 151 and 153 to 156.	The Bye-laws have to be framed by the respective Municipal Councils, Vide section 75 of the Municipal Regulation.
Rule 152.	The special Rules are not in force
Chapter VI. Rules 156 to 197.	Cess-as-above Not applicable. Tolls do not exist in any of the minor Municipalities in this District.
Chapter VII. Rules 198 to 200.	May be adopted.
Rules 201 to 209.	The Regulation does not contemplate or authorise the system of issuing licences for vehicles and animals etc. kept for private use.
Chapter VIII. Rules 210 to 220	May be made applicable to small Municipalities
Rules 221 to 232.	May be retained.
Rules 233 to 238.	These rules may be made applicable to small Municipalities where slaughter houses are in existence.

-3-

Chapter IX.
Rules 239 to 279.

The Rules regarding Public Works are very useful for small Municipalities also and may be adopted. The practice not obtaining is on the same lines laid down in this Chapter.

Chapter X.
Rules 280 to 320.

May be retained.

Rules 321 to 322.

These rules are now in force.

Chapter XI.
Rules 323 to 362.

May be adopted in toto.

Chapter XII.
Rules 363 to 390.

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1912 ನೆಯ ಇಸವಿ ಜೂನ್ ತಿಂಗಳ ೨೭ನೆ ತಾರೀಖು ಸೋಮವಾರ ಸಂಜೆ ೪ ಗಂಟೆಗೆ ಸರಿಯಾಗಿ ಶ್ರೀ ಲಕ್ಷ್ಮಿ ವಿಲಾಸ ಕಾಲೇಜ್ ಸಭಾಂಗಣದಲ್ಲಿ ಸೇರಿದೆ

Present Vice President

Ex Officio Member
1 D.P.W Inspector

Non-official members
1 Mr. Paramachar
2 " Abdul Khaliq Sahib
3 " C.R. Ranganathan

ಸದಸ್ಯರು ಸಭೆಗೆ ಕಳುಹಿಸಿದ ದಿನಾಂಕ 29.7.912 ನೆಯ ಸಂಖ್ಯೆ 745-52 ನೆಯ ಅಂಕಿಯ ಪತ್ರದಲ್ಲಿ ತಿಳಿಸಿದ ಪ್ರಕಾರ ಈ ಸಭೆಯ ಕಾರ್ಯಕ್ರಮದಲ್ಲಿ Draft Municipal account manual ಅನ್ನು ಕುರಿತು ಚರ್ಚೆ ಮಾಡಿ ಅದರ ಕೆಲವು ಕಲಮುಗಳನ್ನು ಅಂಗೀಕರಿಸಲಾಯಿತು ಮತ್ತು ಮುಂದಿನ ಸಭೆಯಲ್ಲಿ ಉಳಿದ ಕಲಮುಗಳನ್ನು ಚರ್ಚಿಸಲಾಯಿತು ಎಂದು ಕಂಡುಬಂದಿತು ಸದರಿ ಕೆಲಸದ ಕಾರ್ಯಕ್ರಮವು ಸಂತೋಷಕರವಾಗಿ ಮುಗಿಯಿತು.

ಈ ಅನ್ವಯ ಸಭೆಯಲ್ಲಿ ಹಾಜರಿದ್ದ ಸದಸ್ಯರು ಮುಂದಿನ ಸಭೆಯ ದಿನಾಂಕವನ್ನು ನಿರ್ಧರಿಸಲು ಅಧ್ಯಕ್ಷರಿಗೆ ಅಧಿಕಾರ ಕೊಟ್ಟರು. ಸದರಿ ಅಧ್ಯಕ್ಷರು ಸಭೆಯ ದಿನಾಂಕವನ್ನು ಸೂಚಿಸಿ ಸಭೆಯನ್ನು ಮುಕ್ತಾಯಗೊಳಿಸಿದರು.

[illegible]

[illegible]

B. Krishnaraj
Vice President
Chennapatna Municipal
Council

"Copy".

[illegible]
Dep. of Commerce
Bangalore 25

[illegible]

1906-07

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

LOCAL FUND AND SANITARY
(MUNICIPAL)

PROCEEDINGS

Dated 13th November 1906

No $\frac{3877\ 8}{\text{Ml}\ 372\ 05\ 8}$

Passing orders *in re* the exemption from payment of tolls of carts hired by the British Military Department for the carriage of stores for the use of the Department in the Bangalore City

G.P.B.—81 11-06—900

READ—

Correspondence ending with letter No 494 dated the 29th June 1906 from the President of the Bangalore City Municipal Commission regarding the exemption from payment of tolls of carts hired by the British Military Department for the carriage of stores for the use of the Department

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No 3877 8—ML 372-05 8, DATED BANGALORE, 13TH NOVEMBER 1906

ORDER THEREON —The President of the Bangalore City Municipal Commission having ordered the refund to the British Military authorities and others of Rs 150 12-0, as detailed in the margin, collected by the toll contractors between December 1904 and May 1905, on private carts hired by the Military Department for conveying articles belonging to that Department, the Municipal Commission in an ordinary meeting held on the 23rd November 1905, observed while passing the accounts of the Municipality from February to June 1905, that steps should be taken to recover from the toll contractors the aforesaid amount as the refund thereof to the Military authorities was irregular The President who was called upon for an explanation, represents that the refund was made on the ground that the contractors objected to the legality of their being called upon to refund the sum in question and that he felt convinced that they could not be called upon to do so as the amount was collected by the contractors in pursuance of the orders of former Presidents and that refunds granted on two or three previous occasions to the Chief Supply and Transport Officer of the Bangalore District had not been objected to either by the Audit Committee or by the Comptroller The President has also forwarded a copy of the Madras Advocate General's opinion dated the 21st March 1900 bearing on the question of levy of toll on carts hired by the Military as well as a letter from the President of the Civil and Military Station Municipality in regard to the practice prevailing in that Municipality concerning the levy of tolls on private and contractors' carts hired by the Military Department and entering within the limits of that Municipality

		R	a	p
On 17th October 1905—				
Officer in charge of Military Farm—Refund of toll gate fees		70	10	0
On 26th October 1905—				
Commandant 33rd Lancers—	Do	2	0	0
Assistant Overseer in charge of Military Farm—	Do	14	0	0
President Civil and Military Station Municipality on carts covered by free passe —	Do	11	2	0
	Total	150	12	0

2 The opinion of the Advocate General which is based upon Section 142 of the Indian Army Act is to the effect that vehicles whether owned by the Military or hired from private persons should be exempted from payment of tolls both while conveying either daily or other periodical supply of forage or other military stores for delivery at a Commissariat for regimental purposes and on their return

3 The letter received from the President of the Civil and Military Station Municipal Commission shows that no tolls are levied by that Municipality on vehicles engaged by Military authorities either on their journey for the delivery of Military stores or on their return journey after delivery thereof that when the tolls were worked departmentally the Municipality used to levy tolls at the time the carts entered the Station and refund the same afterwards on application by the Military Department It is also stated that even empty carts of contractors engaged by the Military Department for carriage of Military stores and luggage are exempt from payment at the Station toll gates In these cases the production of a certificate from the Military Department is insisted on as being necessary for the protection of municipal interests, and toll is levied on carts not covered by such passes

4 The existing toll-gate rules are not clear on this point and as they stand do not exempt carts employed by the British Military authorities for carrying stores from payment of fees at toll gates established by the Mysore Government

5 To prevent therefore any future misconception in dealing with such cases, the Government of His Highness the Maharaja of Mysore are pleased to direct that clause 11 (2) of the toll gate rules, which governs such cases be amended as follows —

"All vehicles and animals (whether owned or hired) used for the passage of troops and of stores and equipages belonging to or required for the use of the Military (whether Mysore or British) or Government on their march," etc, etc

6 The Government desire at the same time to observe that the action of the President in having directed the refund of the amount in question from the Municipal Funds without recovering the same from the contractors, on the strength of certain precedents, is not justifiable But as the refund has been finally ordered, the Government consider that no further orders in the matter are at present called for

7 To safeguard the interests of the Municipality, the President will be requested to see that the production of the certificates of the kind referred to in the letter of the President of the Civil and Military Station Municipality is insisted on before the carts of the kind under advertence are allowed to pass without payment through the Durbar toll-gates.

K S CHANDRASEKHARA AIYAR,
Secy to Govt, Gen & Rev Depts

To—The President of the Bangalore City Municipality
The Comptroller to the Government of His Highness the Maharaja of Mysore
The Presidents of the other Municipalities in the State

Exd —c v

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5. 9. 1912

[illegible]

[illegible]	[illegible]
Ex-officio Members	Ex-officio Members
[illegible]	[illegible]
Non-official Members	Non-official Members
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]

[illegible]

Sd A Shamiah Rao
Vice President
Closepet Municipal
Council

"Copy"

Deputy Commissioner
Bangalore

Office of the Deputy Commissioner,

Kolar District.

No 2236 Dated Kolar, 10th October 1912.

From

P. F. B O W R I N G Esquire,

Deputy Commissioner and President of Municipalities,

Kolar District.

To

J. S. Chakrawarti Esquire, M. A., F. R. A. S., etc,

Comptroller to the Government of Mysore, camp Mysore.

Sir,

With reference to your letter No. C.16-27 / L. A. D. dated the 18th September 1912, requesting my views on the draft Municipal Account Manual, I have the honour to state that the Sub-Division Officer, Chikballapur, reports that the Manual is complete in itself and suggestive while the Sub-Division Officer, Malur, states that the time at his disposal is too short to give any opinion in the matter.

2. Owing to pressure of work, I have not had sufficient time to study the Manual minutely, but I think that on the whole it willdo very well, though perhaps it may be thought somewhat cumbersome for some of our small Municipalities, that have not got much of a clerical establishment to cope with all that is required in the Manual.

3. I. however forward herewith a few suggestions.

4. The Municipal Councils in this District have not had timeto discuss the subject and favour me with their views in the matter.

I have the honour to be ,

Sir,

Your most obedient servant,

(sd) P F. Bowring

Deputy Commissioner and President of Municipalities, Kolar District

Memorandum of suggestions on the draft Municipal Accou

Manual.

Chapter 4. Art. 84. The first sentence is ambiguously worded. The authority by whom the habitation has to be declared unfit is not specified. Further " the remission of whole tax " implies that part remission may be given for such houses I would suggest that with a view to ensure public safety and better sanitation, the imposition of the tax is essential until the house owner either renovates the building or entirely demolishes it.

Chapter 8. Art. 248. The words " or not fairly contingent on its actual execution " may be deleted.

" " Art. 24 " The words " unless the deviation is of a trifling character" may be omitted, as it would give ample scope to the Local Executive in the matter, and " in every case save under emergent circumstances " be substituted thereof.

Art. 251. No useful purpose will be served if the schedule contains only " mean rates ". There must be some data with reference to which the rates provided for in any estimate may be checked. I would suggest that both the maximum and minimum rates prevailing in the locality may with advantage be noted in the schedule of rates in that case. Actual rates are for several kinds of

works may be checked, and it would also be be a guide so as not to exceed limit prescribed therein.

Chapter 12. Art. 381

If the destruction of papers is authorised by the President after personal inspection, the same may be destroyed in his presence or in the presence of the Vice President. The words " or in the presence of the Vice President " may be added.

Art. 38

This entails an enormous amount of clerical work on the staff with no corresponding benefit to the public. The present system of the disposal of such petitions by the grant of endorsements to the petitioners is working satisfactorily and may well be followed.

Art. 390.

That cheques should be signed by the President invariably is, I think, unworkable, as he will not always be at Head quarters, and it would be a great hardship to the public to submit them to delays that would necessarily occur in making payments for works done etc.. To facilitate work and ensure prompt payment to the contractors etc, I would delegate to the Treasury Assistant Commissioner, who will be the personal Assistant to the Deputy Commissioner in the Revenue Department and who is the Vice President of the Head quarter Municipality, the power of signing the Municipal cheques in the following cases -

1. Cheques for payment of fixed establishment, lighting and contingent charges provided for and sanction

sanctioned in the Budget.

A. 7237.

2. Payments of bills for works executed as per sanctioned plan and estimates without any deviations thereon, and other bills after they are passed by the President.

Deputy Commissioner
President,
Municipal Boards, Kolar District.

2. D 2211 88

No 22174

DIARY No. 2211 95

Office of the Deputy Commissioner,

Kolar District.

Dated Kolar 10th October 1912.

10/2-10 13
SECTION Journal
FILE No. 4/11-06
SERIAL No. 31

Memo

Copy together with the enclosure is submitted to the Secretary to Government General and Revenue Departments, for information, with rererence to his letter No. 2355-7 / M. L dated the 8 th Instant.

Deputy Commissioner and President of

Municipalities, Kolar District.

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Office of the Deputy Commissioner,

Chitaldrug District,

Dated Chitaldrug, 14th October 1912

Encls 3.

Chandy Esquire B. A.,

Deputy Commissioner,

Chitaldrug

No

1012 To 3

411-06

32

K. R. Srinivasiengar Esquire M A.,

Officiating Secretary to the Government of

His Highness the Maharaja of Mysore,

General and Revenue Departments,

Bangalore

Sir,

In continuation of this office No 170 dated 23/9/12 I have the honor to forward herewith copies of the resolutions of the municipal councils of Chitaldrug, Davanagere and Harihar recording their opinion about the Draft Municipal Account Manual

The Chitaldrug council are not in favor of the present Manual but they are of opinion that a simpler one may be compiled and issued While the views of the latter two councils are that it may be passed and introduced.

I have the honor to be

Sir,

Your most obedient servant,

Pillamsamy

Asst for

for Deputy Commissioner,

Chitaldrug District

S.V.

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

adjourned Ewe Text 411-A

Proceedings of the meeting of the Chitaldrug To[illegible]
Municipal Council held on the 2 Aepha 191[illegible]

~~Present.~~ K. Chandy Esquire B. A.,
P President on leave
Mr Rogalochetty Incharge President
P Present. R. Nanaswamy Row Esquire,
Vice President.

Ex-Officio Councillors.

P 1. The District Medical and Sanitary Officer, Chitaldrug.
P 2. The Executive Engineer, Chitaldrug Division.
A 3. The Amildar of the Chitaldrug Taluk.

Non-Official Councillors.

A 1. Mr. Anantha Chetty.
A 2. " M. B. Krishna Row.
A 3. " W. Tirumala Row.
A 4. " B. Venkatasamanna.
P 5. " C. Channakeshaviah.
P 6. " Chikkeerappa.
P 7. " Abdul Rahiman Saib.
A 8. " Kasi Venkataramanappa.
A 9. " Parasarama Naik.
P 10. " Etige Mahalingappa.
11. " Parasaramappa. Deceased
12. " C. V. Subba Row (deceased).
P 13. " Syed Mohadin Hussain Saib.

File to Vol 466-96
Sl 32

Proceedings of the monthly meeting of the Davangere Municipality dated 30th September 1912.

President: J Rayalu Chetty Esquire
Sub Division officer,
Davangere.

Vice president - Mr Anantharamaiengar
Amildar

Present -

(1) మీడికల్ ఆఫీసరు

(2) సబ్ రిజిస్ట్రార్

(3) D P W సబ్ డివిజన్ ఆఫీసరు.

Non official members.

(1) మీ॥ చన్నగిరి విరూపాక్షప్పనవరు

(2) మీ॥ మాగానహళ్ళి వంగప్పనవరు.

(3) " హోంకారప్పనవరు.

(4) " బ్రహ్మప్పనవరు —

(5) " రహమతుల్లా సాబుగారు.

(6) " మాగానహళ్ళి రుద్రాక్షిరప్పనవరు —

× × × × ×

× × × × ×

× × × × ×

(12) మ్యునిసిపల్ స్ట్రీట్ లైట్ సప్లయ్ సప్లయులో
రూ॥ మళ్ళీ మేసుర్ డోకలాం
వర నంబరు 223/2-5-12 నాడు తీర్మానించి తప్పిన
సదస్య జాబితా తీర్మానిచారు

సదస్య జాబితా తీర్మానించారు కాబట్టి మేము సంతకాలు చేస్తున్నాము —
Sd J Rayalu chetty
Sd/ J Rayalu chetty

6 ಪುರಸಭೆಯವರು ಕರಪತ್ರಗಳನ್ನು ಕಂದಾಯ 20-4-12ನೆ ಸಾಲಿನ 6555ನೆ ನಂಬರದಾರೆ ಕಳುಹಿಸಿದ್ದು — ಸೇ ಕಲಂ 411-ರಲ್ಲಿ ಹೇಳಿರುವ "Draft municipal account Manual" ನ್ನು ಸರಕಾರವು ಸ್ವೀಕರಿಸಿದಾಗ ಕಾರ್ಯ ಜರುಗಿಸಲಾಗುವುದು —

Sd/ T Rayalu chetty
president
28-9-12

" Copy
Sd/ Rayalu chetty
president
Davangere municipality

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among the Dy Commrs and certain [illegible]
their suggestions and opinions have been called
requests order for holding the Conference for discussing
Manual during the next Dussarah
To Comptroller Dy Commrs, KS Doraswamy Iyengar
Kantharaj Urs Esq C Srikanteswara Iyengar Esq,
-Q Srinivasengar Esq no 2312-24 d 16/9/12
that a conference of the officers named
may be a few days before the opening
of the Representative Assembly for Consider
Draft Municipal Account Manual
from the comptroller no 2118 Camp 28 d 18/9/12
Copy of letter issued by him to the
members of the conference regarding the hour
and day of meeting etc
from the Dy Comr Chitaldroog Dist no 170 d 24/9/12
from the Dy Comr Hassan — 1268 d 28/9/12
do — Kadur — 1498 d 30/9/12
do — Shimoga — 45 d 30/9/12
do — Mysore — 180 d 5/10/12
do — Tumkur — 180 d 7/10/12
do — Bangalore — 279 d 12/10/12
do — Kolar — 2237 d 10/10/12
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Submit copies of their communications to
the comptroller furnishing their remarks and
criticisms on the draft Municipal Accounts
Manual
from the Dy Comr Chitaldroog Dist no 190 d 14/10/12
submits copies of resolutions of the Municipal
councils of Chitaldroog Davangere & Harihar
on the draft Municipal Accounts Manual
[illegible]
[illegible] 26/2/13